



2013-2014 Tax Expenditure Report

**Report to the Governor and the Director of the Legislative Counsel Bureau
For transmittal to the Legislature and appropriate interim committee
or committees of the Legislature
NRS 360.137**

**Report prepared and compiled by the Nevada Department of Taxation through efforts by
Nevada Department of Administration
Nevada Department of Motor Vehicles
Nevada Gaming Control Board
Nevada Department of Taxation, Local Government Services Division
Local Governments throughout Nevada**

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Introduction

The 77th Legislative Session approved Assembly Bill 466 on June 12, 2013 ("AB 466"). The provisions require the Executive Director of the Department of Taxation to prepare a report of tax expenditures to the Governor and the Legislature in November of each even numbered year. This inaugural version of the expenditure report covers tax expenditures for the 2013-2014 biennium.

AB 466 was codified as follows.

NRS 360.137 Duty of Executive Director to submit tax expenditure report; contents; requests for information.

1. On or before November 10 of each even-numbered year, the Executive Director shall submit a tax expenditure report to the Governor and the Director of the Legislative Counsel Bureau for transmittal to the Legislature and the appropriate interim committee or committees of the Legislature.

2. The report required by subsection 1 must provide, for each tax expenditure:

- (a) A description of the tax expenditure;
- (b) The year in which the tax expenditure was enacted;
- (c) The purpose for which the tax expenditure was enacted;
- (d) A summary of any amendments to the tax expenditure since it was enacted;
- (e) To the extent that pertinent information is available, estimates of:

(1) The fiscal impact to this State and local governments of the tax expenditure during each fiscal year of the biennium in which the report is prepared;

(2) The number of taxpayers receiving benefit from the tax expenditure; and

(3) The revenue that would result from repeal of the tax expenditure; and

(f) A statement of:

(1) Any pertinent information which is not available to prepare the estimates required by paragraph (e); and

(2) The reasons for the unavailability of that information.

3. Each agency, bureau, board, commission, department, division, office and other governmental entity of the State of Nevada, each county treasurer and county assessor and each entity receiving the benefit of a tax expenditure, shall respond fully and appropriately to any request for information made by the Executive Director for use in the report required by this section not later than 30 days after such a request is made, to the extent that the requested information is not confidential, privileged or otherwise protected from disclosure by any provision of state or federal law.

4. As used in this section, "tax expenditure" means any law of this State that exempts, in whole or in part, certain persons, income, goods, services or property from the impact of established taxes, including, without limitation, tax abatements, tax credits, tax deductions, tax deferrals, tax exemptions, tax exclusions, tax subtractions and preferential tax rates.

Tax Expenditure Defined

In short, a tax expenditure is created when a tax is imposed but some group, business or individual is relieved from paying the tax or a portion of the tax. Pursuant to NRS 360.137 “tax expenditure” means any law of this State that exempts, in whole or in part, certain persons, income, goods, services or property from the impact of established taxes, including, without limitation, tax abatements, tax credits, tax deductions, tax deferrals, tax exemptions, tax exclusions, tax subtractions and preferential tax rates.

Purpose of the Tax Expenditure Report

This report provides a review of all tax deductions, tax abatement, tax credits, tax deferrals, tax exemptions, tax exclusions, tax subtractions and preferential tax rates. These types of tax expenditures provide special benefits to favored individuals or businesses. The purpose of this report of tax expenditures is to provide some information that will allow the public and policy makers to identify and analyze tax expenditures and to periodically make criteria-based decisions on the efficiency and fairness of the tax expenditure and determine whether the expenditures should be continued.

NRS 360.137(2) provides that the report must include the following:

- (a) A description of the tax expenditure;
- (b) The year in which the tax expenditure was enacted;
- (c) The purpose for which the tax expenditure was enacted;
- (d) A summary of any amendments to the tax expenditure since it was enacted;
- (e) To the extent that pertinent information is available, estimates of:
 - (1) The fiscal impact to this State and local governments of the tax expenditure during each fiscal year of the biennium in which the report is prepared;
 - (2) The number of taxpayers receiving benefit from the tax expenditure; and
 - (3) The revenue that would result from repeal of the tax expenditure; and
- (f) A statement of:
 - (1) Any pertinent information which is not available to prepare the estimates required by paragraph (e); and
 - (2) The reasons for the unavailability of that information.

How to Use This Report

Organization:

This report has been designed to allow for a quick overview of Nevada’s current tax expenditures. The tax expenditure flows in the order of the Tax Type. The on line version of the Tax Expenditure Report is saved as a Portable Document Format “PDF” and is equipped with a search box to allow for quick search.

The body of the expenditure report is organized alphabetically by tax type. Each expenditure is described by the expenditure name, agency that administers the tax type, a description of the expenditure, the year it was enacted, the purpose of the expenditure, the beneficiary of the expenditure, the Statute, year(s) in which the Statute was amended, the number receiving the benefits and the expenditure amount. The report also contains a section that explains the expenditure when additional information is necessary.

Tax Type/ Expenditure Name:

The Tax Type is a general reference to the type of tax. The expenditure names and description have been summarized to help with the ease of the understanding of the expenditures. If researching a specific expenditure it is recommended that the Statute be read in its entirety to get a complete understand of the expenditure. All of the applicable Nevada Revised Statutes "NRS" and Nevada Administrative "NAC" can be found at <http://www.leg.state.nv.us>.

Category:

The categories reflected in the report mirror those expenditure categories required to be included as provided in NRS 360.137.

Description:

The description is a brief summary of how each expenditure is intended to apply and is generally pulled from the statutory provisions that enacted the expenditure.

Expenditure Amount:

The revenue impact of a tax expenditure is intended to measure indirect "spending" through the tax system with respect to that one provision, or alternatively the amount of relief or subsidy being provided through that provision. The dollar impact is NOT the amount of revenue that could be gained by repealing the tax expenditure. There are four main reasons for this:

- Many tax expenditures are taken over a period of years and can also be carried forward if there is insufficient tax liability to offset. In these cases, even if the tax expenditure were eliminated, there would remain some unused multi-year and carried forward tax expenditures that could be claimed over time.
- The estimates do not incorporate behavioral changes that may occur if a tax expenditure were eliminated.
- Each provision is estimated independently. A tax expenditure beneficiary may qualify for a tax reduction under more than one law.
- Government may not be able to collect the full liability for some tax expenditures for administrative reasons.

For these reasons, and because tax expenditures interact with each other and the rest of the tax system, caution should be used when summing the revenue impacts.

Finally, where available, the amount of the expenditure is pulled from the taxpayer filed returns which include reporting for the expenditure. If no reporting data is available, in some cases estimates for certain sales and use tax exemptions were made based on aggregated federal data. As of the date of this report, data for those estimates was not yet available for FY 2014. Accordingly, the report does not contain estimates for certain sales and use tax expenditures for FY 2014. Additionally, for many tax types no data is available because the taxpayer is not required to report its exemptions and no reliable data exists to form an estimate as to the value of the expenditure.

If no data was available for the amount of the expenditure, the report data page will state the reason for the unavailability. If the expenditure amount was based on economic estimates, the report data page will also so indicate.

Purpose:

Interpretation as to the legislative purpose in enacting an expenditure was not provided in the report absent a clear legislative intent provided in statute.

Who Benefits:

Where possible, this report provides information about the beneficiaries of tax expenditures using the number of taxpayers who filed returns for a specific tax type or by using a number derived from analysis of economic data or data provided by sources that implement the expenditure.

Summary of Amendments:

The Summary of Amendments section is a summary of each time the provisions have been amended by the Legislature. To determine the legislative history, you may access the online version of the Nevada Revised Statutes and click on the relevant link following the statutory provision. If no link is available, please contact the Nevada Research Library for information on how to conduct legislative history research.

Summary of Findings

In aggregate, there are 243 tax expenditures over 16 tax types. The combined expenditure amount for the 2013-14 biennium is **\$3,772,233,059.62**. The combined amount is comprised of **\$2,262,543,462.91** for FY 2013 and **\$1,509,689,596.71¹** for FY 2014. The charts below and the attached pie charts summarize the number and amount per expenditure category and tax type.

¹ **The expenditure amounts and beneficiaries for 2014 do not include amounts for estimates that were done for 2013 because the data similar to the data used in 2013 was not yet**

Nevada Tax Expenditure by Category

Fiscal year 2013

Expenditure Category	Number in Category Who Benefit from Expenditure	Expenditure Amount for 2013
Abatement	985,189	\$154,733,123.96
Subtraction	71,579	\$17,900,761.78
Credit	421	\$37,624,792.61
Deduction	120,467	\$431,530,170.69
Exclusion	31	\$307,107.95
Exemption	3,149,567	\$1,614,682,953.64
Preferential Tax Rate	59	\$5,764,552.28
	Total Expenditure amount for 2013	\$2,262,543,462.91

Fiscal year 2014

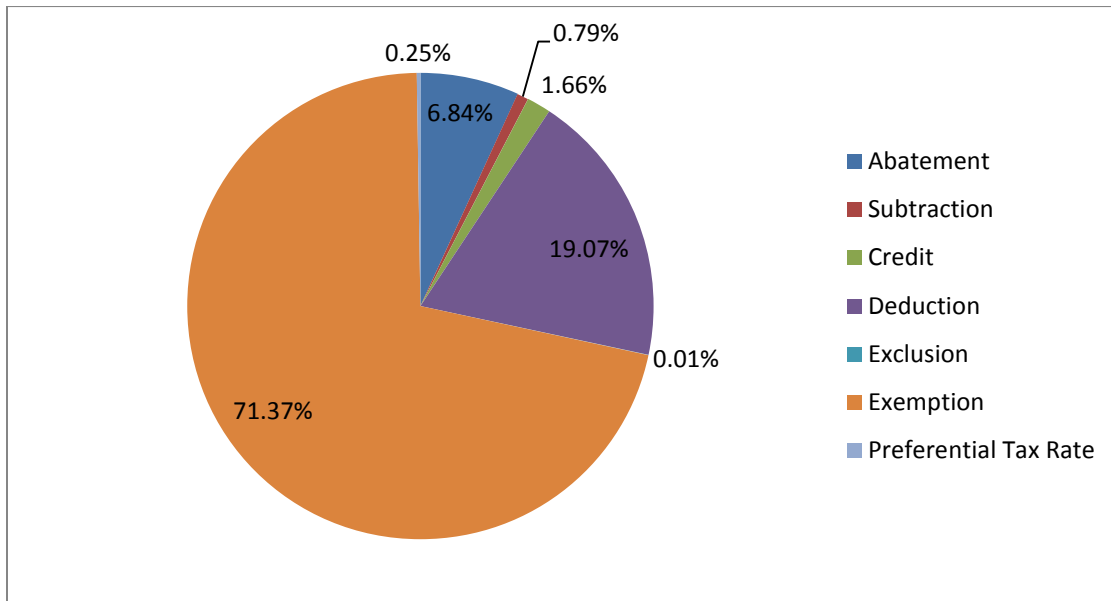
Expenditure Category	Number in Category Who Benefit from Expenditure	Expenditure Amount
Abatement	951,693	\$197,661,644.87
Subtraction	71,681	\$18,383,243.20
Credit	237	\$36,522,038.33
Deduction	120,296	\$466,545,009.24
Exclusion	30	\$469,626.95
Exemption	384,815	\$783,942,357.71
Preferential Tax Rate	67	\$6,165,676.41
	Total Expenditure amount for 2014	\$1,509,689,596.71

Total for 2013 - 2014
Biennium

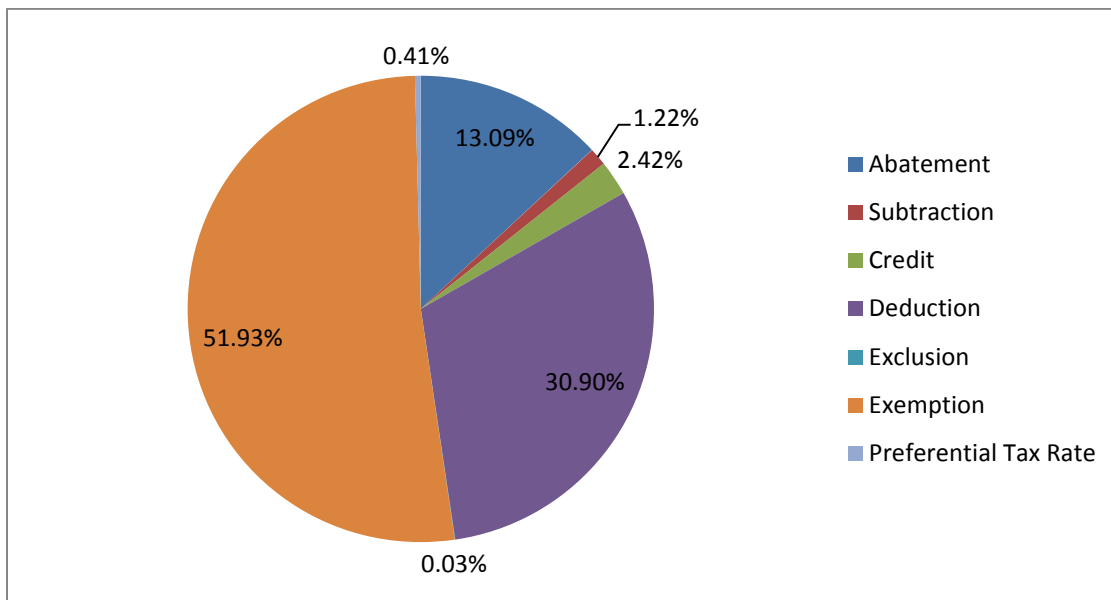
\$3,772,233,059.62

available at the time this report was prepared. The lack of estimates for 2014 accounts for the lower amounts of expenditures and the lower beneficiary numbers for that year.

Expenditure Percentage by Category 2013



Expenditure Percentage by Category 2014



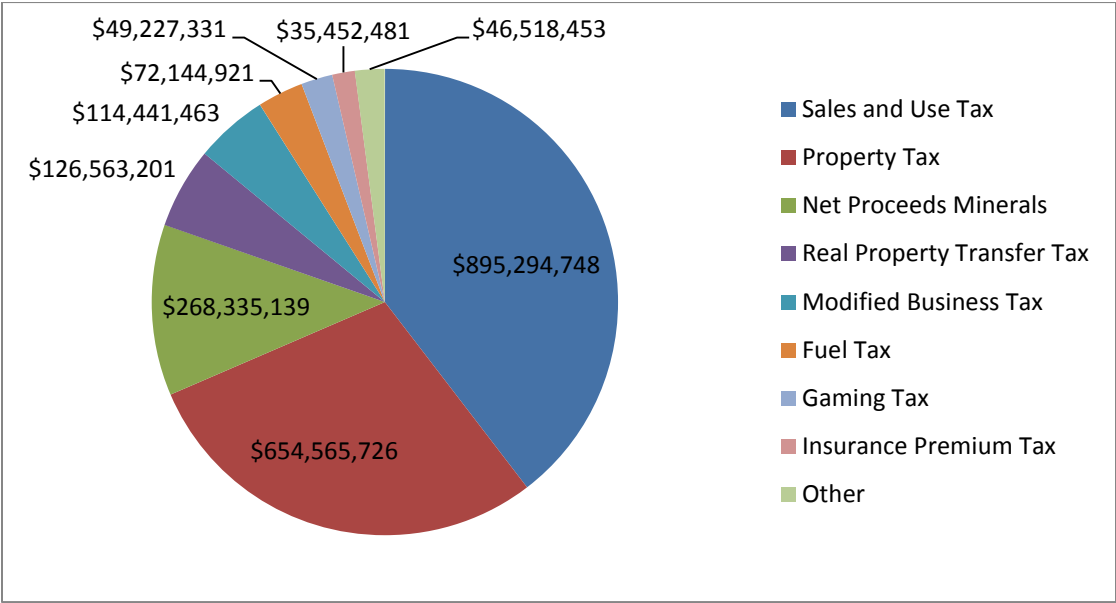
Nevada Tax Expenditure by Tax Type 2013

Expenditure Tax Type	Expenditure Amount for 2013
Sales and Use Tax	\$895,294,748
Property Tax	\$654,565,726
Net Proceeds Minerals	\$268,335,139
Real Property Transfer Tax	\$126,563,201
Modified Business Tax	\$114,441,463
Fuel Tax	\$72,144,921
Gaming Tax	\$49,227,331
Insurance Premium Tax	\$35,452,481
Other	\$46,518,453
Total Expenditure amount for 2013	\$2,262,543,463

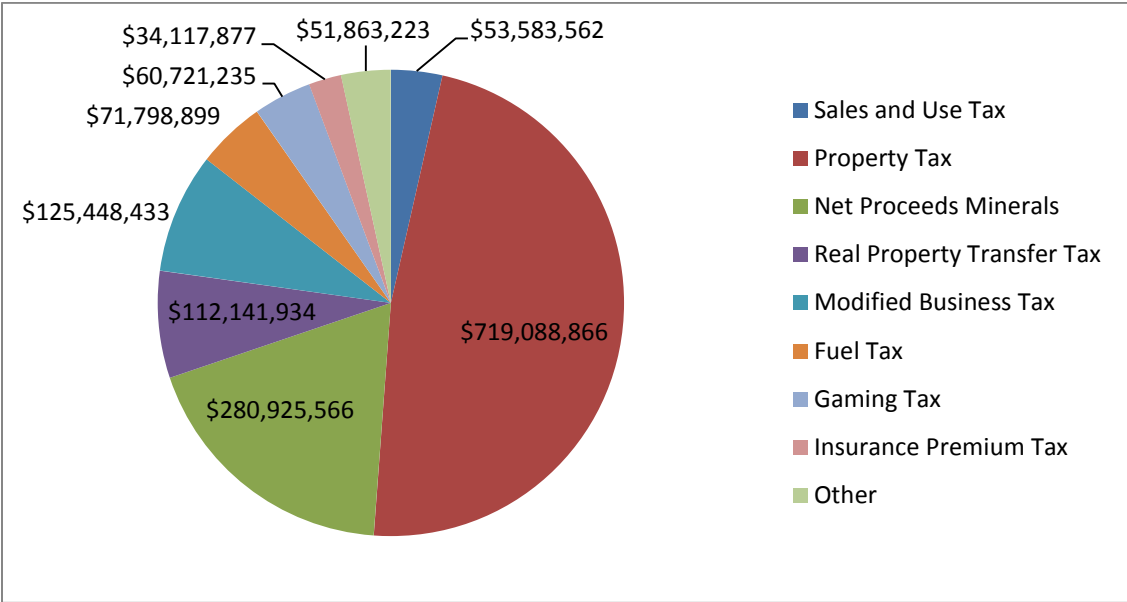
Nevada Tax Expenditure by Tax Type 2014

Expenditure Tax Type	Expenditure Amount for 2014
Sales and Use Tax	\$53,583,562
Property Tax	\$719,088,866
Net Proceeds Minerals	\$280,925,566
Real Property Transfer Tax	\$112,141,934
Modified Business Tax	\$125,448,433
Fuel Tax	\$71,798,899
Gaming Tax	\$60,721,235
Insurance Premium Tax	\$34,117,877
Other	\$51,863,223
Total Expenditure amount for 2014.	\$1,509,689,597
Total for 2013 - 2014 Biennium	\$3,772,233,060

Expenditure Percentage by Tax Type 2013



Expenditure Percentage by Tax Type 2014



Acknowledgments

Although the Department of Taxation provided information and analysis and coordinated the construction of this report, numerous other state agencies provided assistance. The Nevada Department of Administration staff contributed immensely to the planning, design and economic analysis for this report. The Department of Motor Vehicles and the Gaming Control Board provided information related to the tax types they administer and the Department of Taxation's Local Government Services staff worked extensively with local governments to provide data related to property and other local government tax expenditures. Without the cooperation and participation of each entity this report would not be possible.

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Real Property Transfer Tax	Exemptions-Taxes on Transfers of Real Property through bankruptcy.	375.090	178
Real Property Transfer Tax	Exemptions-Related Persons.	375.090	177
Real Property Transfer Tax	Exemptions-Joint Tenant.	375.090	176
Real Property Transfer Tax	Exemptions-Death Deed.	375.090	174
Real Property Transfer Tax	Exemption-Former Spouse.	375.090	172
Real Property Transfer Tax	Exemptions-Education Foundation.	375.090	175
Registration	Exemption from registration-Towable tools.	482.210	192
Registration	Exemption from registration-Motorized wheelchair.	482.210	191
Registration	Exemption from registration-Electric bicycles.	482.210	186
Registration	Exemption from registration-Mopeds.	482.210	190
Registration	Exemption from registration-Golf carts.	482.210	187
Registration	Exemption from registration-Mobile equipment.	482.210	189
Registration	Exemption from registration-Implements of husbandry.	482.210	188
Registration	Fire trucks.	482.3795	193
Registration	Antique vehicle-Trucks and truck-tractors.	482.3811	185
Registration	Registration of vehicle of nonresident owner not required for a non-resident in this state for a period of not more than 30 days in the aggregate in any calendar year.	482.385	194
Registration	Registration of vehicle of nonresident owner not required.-Exempts border state employees from registering their vehicle(s) in Nevada.	482.385	195
Sales and Use Tax	Tourism improvement District Pledge.	271A.070	233
Sales and Use Tax	Abatement for Business in Certain Areas of Economic Development.	274.310	196
Sales and Use Tax	Trade in allowance.	372.065	234
Sales and Use Tax	Proceeds of mines.	372.270	219
Sales and Use Tax	Fuel used to propel motor vehicle-Fuel consumed off public highways of this State.	372.275	208
Sales and Use Tax	Animals and plants intended for human consumption, feed and fertilizer.	372.280	198

TaxType	Expenditure	NRS	Page
Sales and Use Tax	Farm Machinery and Equipment.	372.281	206
Sales and Use Tax	Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis and medicine.	372.283	221
Sales and Use Tax	Food for human consumption.	372.284	207
Sales and Use Tax	Meals and food products sold to students or teachers by school, organization of students or Parent-Teacher Association.	372.285	212
Sales and Use Tax	Textbooks sold within Nevada System of Higher Education-College of Southern Nevada.	372.287	226
Sales and Use Tax	Textbooks sold within Nevada System of Higher Education—Great Basin College.	372.287	227
Sales and Use Tax	Textbooks sold within Nevada System of Higher Education—Nevada State College.	372.287	228
Sales and Use Tax	Textbooks sold within Nevada System of Higher Education-Truckee Meadows Community College.	372.287	229
Sales and Use Tax	Textbooks sold within Nevada System of Higher Education-University of Nevada Las Vegas.	372.287	230
Sales and Use Tax	Textbooks sold within Nevada System of Higher Education-University of Nevada Reno.	372.287	231
Sales and Use Tax	Textbooks sold within Nevada System of Higher Education—Western Nevada College.	372.287	232
Sales and Use Tax	Containers.	372.290	202
Sales and Use Tax	Gas, electricity and water.	372.295	209
Sales and Use Tax	Domestic fuels.	372.300	204
Sales and Use Tax	Personal property used for performance of contract on public works executed before July 1, 1955.	372.305	217
Sales and Use Tax	Personal property used for performance of written contract executed before March 29, 1955.	372.310	218
Sales and Use Tax	Newspapers.	372.315	213
Sales and Use Tax	Manufactured homes and mobile homes.	372.316	211
Sales and Use Tax	Occasional sale.	372.320	214
Sales and Use Tax	Sale to United States, state or political subdivision.	372.325	225
Sales and Use Tax	Personal property sold by or to nonprofit organizations created for religious, charitable or educational purposes.	372.326	216
Sales and Use Tax	Loans or donations to United States, State, political subdivision or religious organization.	372.327	210
Sales and Use Tax	Sale to common carrier.	372.330	224
Sales and Use Tax	Property which is shipped to a point outside of this state, pursuant to a sales contract.	372.335	220
Sales and Use Tax	Use tax: Property on which sales tax was paid.	372.345	236
Sales and Use Tax	Deduction of certain bad debts from taxable sales.	372.368	203
Sales and Use Tax	Collection Allowance.	372.370	201
Sales and Use Tax	Application of exemption for aircraft and major components of aircraft.	372.726	199
Sales and Use Tax	Sale of personal property for shipment outside this State of certain motor vehicles, farm machinery, equipment and vessels.	372.7263	223
Sales and Use Tax	Exempt from sales tax for property sold to certain members of the Nevada National Guard and their families.	372.7281	205

TaxType	Expenditure	NRS	Page
Sales and Use Tax	Transfer of property and motor vehicles to the State of Nevada and its unincorporated agencies and instrumentalities. Pursuant to certain agreements and to transfer of motor vehicle.	372.7283	235
Sales and Use Tax	Sale of certain medical devices to governmental entities.	372.7285	222
Sales and Use Tax	Broadcasting activities.	372.734	200
Sales and Use Tax	Abatement for eligible machinery or equipment used by certain new or expanded businesses.	374.357	197
Sales and Use Tax	Partial abatement: Renewable energy facilities.	701A.200	215
Tire Tax	Collection Allowance.	444A.090	237
Tobacco Tax	Tribal Cigarette stamps.	370.170	242
Tobacco Tax	Collection Allowance.	370.220	240
Tobacco Tax	Tobacco products other than cigarettes are exempt if shipped out of state or exhibited at a trade show.	370.450	241
Tobacco Tax	Collection Allowance.	370.490	239
Tobacco Tax	Allowance of refund for certain taxes paid.	370.503	238

Nevada Tax Expenditure Report

2013 - 2014

Tax Type: Bank Excise

Expenditure Name: One Bank Branch Excise Tax Exemption.

Category: Exemption

Agency: Department of Taxation

Description: NRS 363A.120 imposes an excise tax on each bank at the rate of \$1,750 for each branch office in excess of one maintained by the bank in each county in this state on the first day of each calendar year. There is an allowance for 1 branch in each county to be exempt from the bank excise tax. The definition of bank does not include Credit Union or Thrift company.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Banks subject to the Bank Excise Tax.

NRS: 363A.120

**Summary of
Amendments:** 2005

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	34	\$168,000.00
Fiscal Year Total:	34	\$168,000.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	34	\$168,000.00
Fiscal Year Total:	34	\$168,000.00

Tax Type: Fuel Tax

Expenditure Name: Collection Allowance.

Category: Subtraction

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: Each supplier and dealer may retain an amount equal to 2% of the amount of the tax collected to cover costs of collection of the tax and compliance and the supplier's/dealer's handling losses occasioned by evaporation, spillage or other similar causes.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Licensed Fuel Suppliers and Dealers.

NRS: 365.330 (5)

Summary of Amendments: [Part 3:74:1935; A 1953, 326; 1955, 170]—(NRS A 1975, 1695; 1999, 1014; 2003, 2908; 2007, 1574)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	110	\$7,642,196.00
Fiscal Year Total:	110	\$7,642,196.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	86	\$7,869,547.00
Fiscal Year Total:	86	\$7,869,547.00

Tax Type: Fuel Tax

Expenditure Name: Collection Allowance.

Category: Subtraction

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: Each special fuel supplier may retain an amount equal to 2% of the amount of the tax collected to cover costs of collection of the tax, compliance and the supplier's/dealer's handling losses occasioned by evaporation, spillage or other similar causes.

Year Enacted: 1957

Sunset Date: None

Purpose: To cover the supplier's costs of collection of the tax and remitting the tax.

Who Benefits: Licensed Fuel Suppliers and Dealers.

NRS: 366.390

Summary of Amendments: [Part 8:364:1953]—(NRS A 1957, 604; 1995, 2374; 1997, 3401; 1999, 1274; 2001, 86; 2003, 2917)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	85	\$1,883,161.00
Fiscal Year Total:	85	\$1,883,161.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	111	\$1,918,570.00
Fiscal Year Total:	111	\$1,918,570.00

Tax Type: Fuel Tax

Expenditure Name: Dyed Special Fuel.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: A person may operate or maintain on a highway in this state any special mobile equipment or farm equipment which contains dyed special fuel in the tank of their motor vehicle.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Users of fuel that is dyed in order to be used in an off-road manner.

NRS: 366.203

Summary of Amendments: (Added to NRS by 1995, 2367; A 1997, 2831, 3398; 1999, 679; 2001, 854; 2003, 514, 2913; 2005, 1152; 2007, 2518)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	\$54,459,401.00
Fiscal Year Total:		\$54,459,401.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	\$54,243,391.00
Fiscal Year Total:		\$54,243,391.00

Exempt sales are reported by the retailer not by the person receiving the benefit.

Tax Type: Fuel Tax

Expenditure Name: Exempt for fuel used off road in interstate.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: Nevada Revised Statute "NRS" 366.650(5) allows for a credit pursuant to Ch. 371, 482 and 706 taxes where the taxpayer proves that fuel was used in interstate or off road and exceeds the amount of fuel used on the highways in Nevada.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Licensed Special Fuel User.

NRS: 366.650 (5)

Summary of Amendments: 20:364:1953]—(NRS A 1957, 607; 1969, 581; 1971, 88; 1973, 704; 1983, 474; 1987, 492, 968; 1995, 2377; 1997, 3404; 1999, 155; 2003, 2918; 2007, 1585)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	48	\$15,009.00
Fiscal Year Total:	48	\$15,009.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	99	\$28,998.00
Fiscal Year Total:	99	\$28,998.00

Tax Type: Fuel Tax

Expenditure Name: Exemption to farmer or rancher on basis of bulk purchases.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: Any person determined to be a bona fide farmer or rancher, not engaged in other activities which would distort their highway usage may claim a refund only on the basis of 80% of bulk purchases. Bulk purchases means purchases in excess of 50 gallons of motor vehicle fuel not placed directly into the tanks of a motor vehicles.

Year Enacted: 1957

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Farmers/Ranchers.

NRS: 365.445

Summary of Amendments: Added to NRS by 1957, 127; A 1965, 1173; 1966, 71; 1975, 1698)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	233	\$146,407.00
Fiscal Year Total:	233	\$146,407.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	319	\$147,061.00
Fiscal Year Total:	319	\$147,061.00

Tax Type: Fuel Tax

Expenditure Name: Fuel consumed off public highways of this State. **Category:** Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: A special fuel user who consumes special fuel in the propulsion of a motor vehicle off the public highways of this State may obtain a refund of the tax paid pursuant to NRS 366.190 for that portion of the special fuel purchased which is consumed off the public highways of this State.

Year Enacted: 1996

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Special Fuel User.

NRS: 366.200 (1)

NAC 366.210

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	171	\$656,199.00
Fiscal Year Total:	171	\$656,199.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	140	\$660,309.00
Fiscal Year Total:	140	\$660,309.00

Tax Type: Fuel Tax

Expenditure Name: Fuel sold to the U.S. Government for use by U.S. Armed Forces.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces is exempt from taxes imposed by NRS Chapter 365.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: U.S. Government.

NRS: 365.220 (4)

Summary of Amendments: [4.1:74:1935; added 1951, 199; A 1953, 326] + [Part 5:74:1935; A 1949, 500; 1951, 208; 1953, 326; 1955, 170]—(NRS A 1975, 1693; 1983, 1018; 1989, 1069; 1997, 355; 1999, 1011)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$526,703.00
Fiscal Year Total:	1	\$526,703.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$561,470.00
Fiscal Year Total:	1	\$561,470.00

Tax Type: Fuel Tax

Expenditure Name: Government Exemption.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: Sales made to the United States Government, States or any instrumentality thereof are exempt from the tax imposed by this chapter.

Year Enacted:

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Government.

NRS: 366.200 (2) and (3)

Summary of Amendments: [Part 3:364:1953; A 1955, 425]—(NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	105	\$5,046,749.00
Fiscal Year Total:	105	\$5,046,749.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	86	\$4,659,916.00
Fiscal Year Total:	86	\$4,659,916.00

Tax Type: Fuel Tax

Expenditure Name: Leaded Fuel Exemption.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: Exemption of excise taxes on leaded racing fuel, which means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Auto racers and persons using leaded gasoline.

NRS: 365.220 (6)

Summary of Amendments: Amended in the following year (s): [4.1:74:1935; added 1951, 199; A 1953, 326] + [Part 5:74:1935; A 1949, 500; 1951, 208; 1953, 326; 1955, 170]—(NRS A 1975, 1693; 1983, 1018; 1989, 1069; 1997, 355; 1999, 1011)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	26	\$19,952.00
Fiscal Year Total:	26	\$19,952.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	20	\$20,548.00
Fiscal Year Total:	20	\$20,548.00

Tax Type: Fuel Tax

Expenditure Name: Operates motor vehicles for Public Transportation **Category:** Exemption
Exemption.

Agency: Department of Motor Vehicles **Department:** Motor Carrier Division/Tax and Licensing

Description: The sale or use of special fuel which is used exclusively for public transportation in an urban area to transport persons who pay a fare and public money is used to operate the system or acquire new equipment Is exempt from the tax imposed by this chapter.

Year Enacted: 1953 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Special Fuel User.

NRS: 366.200 (4)

Summary of Amendments: Amended in the following year (s): [Part 3:364:1953; A 1955, 425]—(NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Fuel Tax

Expenditure Name: Special fuel used in refrigeration units.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Tax and Licensing

Description: Special fuel user in an auxiliary motor to operate a refrigeration unit Is exempt from the tax imposed by this chapter.

Year Enacted: 1996

Sunset Date: None

Purpose: Legislative intent not defined in Statue.

Who Benefits: Special fuel user.

NRS: 366.200 (1)

NAC 366.230

Summary of Amendments: [Part 3:364:1953; A 1955, 425]—(NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	370	\$569,534.00
Fiscal Year Total:	370	\$569,534.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	657	\$480,002.00
Fiscal Year Total:	657	\$480,002.00

2013 - Expenditure Explanation: A special fuel user who uses special fuel which has not been dyed to operate a vehicle with a refrigeration unit which is equipped with an auxiliary motor and separate fuel tank may obtain a refund.

2014 - Expenditure Explanation: A special fuel user who uses special fuel which has not been dyed to operate a vehicle with a refrigeration unit which is equipped with an auxiliary motor and separate fuel tank may obtain a refund.

Tax Type: Fuel Tax

Expenditure Name: Special fuel used to operate a motor vehicle with auxiliary equipment is exempt.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Tax and Licensing

Description: Special fuel used to operator of a motor vehicle with auxiliary equipment is exempt from the tax imposed by this chapter.

Year Enacted: 1996

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Special Fuel User.

NRS: 366.200 (1)

NAC 366.220

Summary of Amendments: Added to NAC by Dep't of Motor Veh. & Pub. Safety, eff. 3-28-96; A by Dep't of Motor Veh. By R101-05, 10-31-2005; R150-08, 12-17-2008)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	199	\$715,262.00
Fiscal Year Total:	199	\$715,262.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	210	\$746,937.00
Fiscal Year Total:	210	\$746,937.00

Tax Type: Fuel Tax

Expenditure Name: Special Mobile Equipment exemption.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: The sale or use of special fuel for any purpose other than to propel a motor vehicle upon the public highways of Nevada is exempt from the application of the tax imposed by NRS 366.190. The exemption provided in this subsection applies only in those cases where the purchasers or the users of special fuel establish to the satisfaction of the Department that the special fuel purchased or used was used for purposes other than to propel a motor vehicle upon the public highways of Nevada.

Special mobile equipment includes every motor vehicle not designed or used primarily for the transportation of persons or property, and only incidentally operated or moved upon a highway. The term includes scoopmobiles, forklifts, ditch-digging apparatus, well-boring apparatus and road construction and maintenance machinery, such as asphalt graders, bituminous mixers, bucket loaders, tractors other than truck tractors; leveling graders, finishing machines, motor graders, road rollers, scarifiers, earth-moving carryalls and scrapers, power shovels and draglines, and earth-moving equipment. NRS 366.085.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Special Fuel User.

NRS: 366.200 (5)

Summary of Amendments: Amended in the following year (s): [Part 3:364:1953; A 1955, 425]—(NRS A 1957, 602; 1971, 87; 1983, 1944; 1995, 2411; 2001, 853)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Fuel Tax

Expenditure Name: Tribal exemption for motor vehicle fuel sold on reservation.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: The Department may enter into an agreement with the governing body of a tribe to provide for the collection of taxes on taxable sales of motor vehicle fuel that occur on the reservation of the tribe.

Year Enacted: 2002

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Tribes.

NRS: 365.110

NAC 365.155

**Summary of
Amendments:**

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	8	\$226,976.00
Fiscal Year Total:	8	\$226,976.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	8	\$216,225.00
Fiscal Year Total:	8	\$216,225.00

Tax Type: Fuel Tax

Expenditure Name: Tribal exemption for special fuel sold on reservation.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: The Department may enter into an agreement with the governing body of a tribe to provide for the collection of taxes on taxable sales of special fuels that occur on the reservation of the tribe.

Year Enacted: 2001

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Government.

NRS: 366.110

NAC 366.350

**Summary of
Amendments:**

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	8	\$84,088.00
Fiscal Year Total:	8	\$84,088.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	8	\$109,894.00
Fiscal Year Total:	8	\$109,894.00

Tax Type: Fuel Tax**Expenditure Name:** Tribal Exemption for special fuels sold on the reservation.**Category:** Exemption**Agency:** Department of Motor Vehicles

Department: Motor Carrier Division/Fuel Industry

Description: If the governing body of a tribe does not enter into an agreement to provide for the collection by the tribe of taxes on taxable sales of special fuels that occur on a reservation of the tribe, each special fuel supplier who sells special fuels on the reservation shall collect the tax imposed on that sale. The tribe may apply to the Department for a refund of the tax.

Year Enacted: 2001**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Tribes/Tribal Members.**NRS:** 366.110

NAC 366.355

**Summary of
Amendments:** No information

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	2	\$9,956.00
Fiscal Year Total:	2	\$9,956.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	2	\$12,295.00
Fiscal Year Total:	2	\$12,295.00

Tax Type: Fuel Tax

Expenditure Name: Tribal exemption of motor vehicle fuel sold on the reservation. **Category:** Exemption

Agency: Department of Motor Vehicles **Department:** Motor Carrier Division/Fuel Industry

Description: If the governing body of a tribe does not enter into an agreement to provide for the collection by the tribe of taxes on taxable sales of motor vehicle fuel that occur on a reservation of the tribe, each supplier who sells motor vehicle fuel on the reservation shall collect the tax imposed on that sale. The tribe may apply to the Department for a refund of the tax.

Year Enacted: 2001 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Tribes/Tribal Members.

NRS: 365.110 **NAC** 365.160

Summary of Amendments: No information

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	4	\$143,328.00
Fiscal Year Total:	4	\$143,328.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	4	\$123,736.00
Fiscal Year Total:	4	\$123,736.00

Tax Type: Gaming Tax

Expenditure Name: Gaming Revenue-Bingo, additional play may be deducted.

Category: Deduction

Agency: Gaming Control Board

Description: For bingo, a licensee who provides a patron with additional play at bingo as the result of an initial wager may deduct as losses from winnings all money or tokens paid directly to that patron as a result of such additional play.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 463.3715 (4)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

Tax Type: Gaming Tax

Expenditure Name: Gaming Revenue-Inter-casino linked system may be deducted. **Category:** Deduction

Agency: Gaming Control Board

Description: In calculating gross revenue, a licensee may deduct its pro rata share of a payout from a game played in an inter-casino linked system except for a payout made in conjunction with a card game.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 463.3715 (5)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

Tax Type: Gaming Tax

Expenditure Name: Gaming Revenue-Money or tokens paid at face value directly to a patron may be deducted for slot machine play.

Category: Deduction

Agency: Gaming Control Board

Description: Money or tokens paid at face value directly to a patron as the result of a specific wager, must not be deducted as losses from winnings at any game except a slot machine.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 463.3715 (1)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

Tax Type: Gaming Tax

Expenditure Name: Gaming Revenue-Periodic payments may be deducted as losses.

Category: Deduction

Agency: Gaming Control Board

Description: Cash paid to fund periodic payments may be deducted as losses from winnings for any game.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 463.3715 (2)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

Tax Type: Gaming Tax**Expenditure Name:** Gross revenue is to include the face value of any credit instrument.**Category:** Deduction**Agency:** Gaming Control Board**Description:** Taxable gaming revenue generated through the issuance of credit is not taxable until the credit is repaid.**Year Enacted:** 1981**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Gaming Industry.**NRS:** 463.371 (1)**Summary of Amendments:** Amended in the following year(s): Added to NRS by 1981, 1542; A 1983, 829; 1987, 396, 1234, 1235.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	113	\$49,227,331.00
Fiscal Year Total:	113	\$49,227,331.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	116	\$60,721,235.00
Fiscal Year Total:	116	\$60,721,235.00

Tax Type: Gaming Tax**Expenditure Name: Gross Revenue that is deductible.****Category: Deduction****Agency:** Gaming Control Board

Description: Losses in a contest or tournament conducted in conjunction with an inter-casino linked system may be deducted to the extent of the compensation received for the right to participate in that contest or tournament.

Year Enacted: 1967**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Gaming Industry.**NRS:** 463.0161 (1)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1967, 1039; A 1981, 1543; 1985, 803, 2146; 1987, 90, 1274; 1993, 288; 1995, 465, 757, 1496; 1997, 3499; 2013, 2106, 3309, 3318.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

Tax Type: Gaming Tax

Expenditure Name: Gross Revenue-Gaming.

Category: Exemption

Agency: Gaming Control Board

Description: The term does not include: Counterfeit facsimiles of money, chips, tokens, wagering instruments or wagering credits; Coins of other countries which are received in gaming devices; Any portion of the face value of any chip, token or other representative of value won by a licensee from a patron for which the licensee can demonstrate that it or its affiliate has not received cash. Cash taken in fraudulent acts perpetrated against a licensee for which the licensee is not reimbursed; Cash received as entry fees for contests or tournaments in which patrons compete for prizes, except for a contest or tournament conducted in conjunction with an inter-casino linked system; Uncollected baccarat commissions; or Cash provided by the licensee to a patron and subsequently won by the licensee, for which the licensee can demonstrate that it or its affiliate has not been reimbursed.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 463.0161 (2)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1967, 1039; A 1981, 1543; 1985, 803, 2146; 1987, 90, 1274; 1993, 288; 1995, 465, 757, 1496; 1997, 3499; 2013, 2106, 3309, 3318.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

Tax Type: Gaming Tax

Expenditure Name: Gross Revenue-Personal property may be deducted. **Category:** Deduction

Agency: Gaming Control Board

Description: For slot machines, keno and bingo - the actual cost to the licensee of any personal property distributed to a patron as the result of a specific legitimate wager may be deducted as a loss, but not travel expenses, food, refreshments, lodging or services.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 463.3715 (3)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1981, 1073; A 1985, 804, 2146; 1987, 90; 1991, 533; 1995, 761, 1500.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

Tax Type: Gaming Tax

Expenditure Name: Gross Revenue-Track fees are deductible.

Category: Deduction

Agency: Gaming Control Board

Description: Track fees are deductible.

Year Enacted: 1983

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 464.005 (1)

Summary of Amendments: Amended in the following year(s): Added to NRS by 1983, 1891; A 1985, 518; 1987, 634; 1991, 1845; 1993, 2049; 1995, 1501; 1997, 3509; 2009, 2429.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board (gross revenue reported net of deduction).

Tax Type: Governmental Service Tax

Expenditure Name: Basic Governmental Services Tax for licensed vehicles.

Category: Exclusion

Agency: Department of Taxation

Department: Local Government Services

Description: Licensed vehicles of certain industries that are centrally assessed for property tax purposes are excluded from Government Services Taxation.

Year Enacted: 1963

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Licensed vehicle of certain industries are excluded from taxation.

NRS: 371.030

Summary of Amendments: 2001.289

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	31	\$307,107.95
Fiscal Year Total:	31	\$307,107.95

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	30	\$469,626.95
Fiscal Year Total:	30	\$469,626.95

Tax Type: Governmental Service Tax

Expenditure Name: Governmental vehicles and emergency vehicles operated with public money.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Exemption of certain governmental vehicles, emergency vehicles and vehicles operated with public money.

Year Enacted: 1963

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Government.

NRS: 371.100

Summary of Amendments: Added to NRS by 1963, 1120; A 1965, 610; 1979, 931; 1983, 1945; 1995, 2411; 2001, 292; 2005, 6

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	33244	\$4,753,892.00
Fiscal Year Total:	33244	\$4,753,892.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	33298	\$5,161,190.00
Fiscal Year Total:	33298	\$5,161,190.00

Tax Type: Governmental Service Tax

Expenditure Name: Vehicle registered by disabled veteran, who transfers the exemption to their current spouse.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Exemption on the Governmental Services Tax for vehicles registered by a resident of the State of Nevada who is a veteran of the Armed Forces of the United States and who incurred a permanent service-connected disability. The veteran may transfer the exemption to his/her spouse.

Year Enacted: 1977

Sunset Date: None

Purpose: Veterans

Who Benefits: Nevada residents who are veterans of the Armed Forces of the United States and have incurred a permanent service-connected disability, and spouses of those veterans.

NRS: 371.104

Summary of Amendments: Added to NRS by 1977, 1490; A 1979, 1302; 1981, 1566; 1989, 718; 1995, 1089; 2001, 292, 1532, 1533; 2003, 2778, 2779; 2011, 2542, 3529; 2013, 297, 2515

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: The Department tracks veteran and disabled veteran exemptions together. The exemption amounts are identified under NRS 371.103. The Department does not track the exemption that are transferred to a spouse.

2014 - Expenditure Explanation: The Department tracks veteran and disabled veteran exemptions together. The exemption amounts are identified under NRS 371.103. The Department does not track the exemption that are transferred to a spouse.

Tax Type: Governmental Service Tax

Expenditure Name: Vehicle registered by person who is blind.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Vehicles registered by a person who is blind, not to exceed the amount of \$3,000 determined valuation, are exempt from taxation, but the exemption must not be allowed to anyone but bona fide residents of this State, and must be filed in but one county in this State on account of that person.

Year Enacted: 1977

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Persons who are determined to be legally blind.

NRS: 371.102

Summary of Amendments: Added to NRS by 1977, 1489; A 1989, 717; 1995, 1088; 1999, 2775; 2003, 2774; 2011, 3527

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	33	\$3,425.00
Fiscal Year Total:	33	\$3,425.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	26	\$2,746.00
Fiscal Year Total:	26	\$2,746.00

Tax Type: Governmental Service Tax

Expenditure Name: Vehicle registered by surviving spouse.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Vehicles registered by surviving spouses, not to exceed the amount of \$1,000 determined valuation, are exempt from taxation, but the exemption must not be allowed to anyone but actual bona fide residents of this State.

Year Enacted: 1977

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Surviving spouses of Nevada citizens.

NRS: 371.101

Summary of Amendments: Added to NRS by 1977, 1489; A 1989, 716; 1999, 2775; 2001, 1557; 2003, 2773; 2011, 3526

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	6971	\$382,073.00
Fiscal Year Total:	6971	\$382,073.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	6572	\$371,471.00
Fiscal Year Total:	6572	\$371,471.00

Tax Type: Governmental Service Tax

Expenditure Name: Vehicle registered by veteran, who transfers the exemption to their current spouse.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Exemption on the Governmental Services Tax for vehicles registered by a resident of the State of Nevada who is a veteran of the Armed Forces of the United States. The veteran may transfer the exemption to his/her spouse.

Year Enacted: 1977

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Nevada residents who are active duty veterans of the Armed Forces of the United States, and spouses of those veterans.

NRS: 371.103

Summary of Amendments: Added to NRS by 1977, 1489; A 1987, 1528; 1989, 717; 1991, 1926; 1995, 2298; 1999, 2776; 2001, 1529, 1530; 2003, 2774, 2776; 2011, 2540, 3527; 2013, 295, 2513

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	58409	\$6,537,657.00
Fiscal Year Total:	58409	\$6,537,657.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	62985	\$7,316,574.00
Fiscal Year Total:	62985	\$7,316,574.00

Tax Type: Insurance Premium Tax

Expenditure Name: General tax on premiums: Credit for home office or regional home office in Nevada. **Category:** Credit

Agency: Department of Taxation

Description: An insurance company can take a credit toward premium tax liability for home office or regional home office located and occupied in Nevada. This credit was amended by AB 3 during the 2014 Special Session. Beginning in 2016, this credit will be limited to \$5,000,000.00 annually for all insurers eligible for the credit on a pro-rated bases. This credit will be eliminated at the end of 2020.

Year Enacted: 1970

Sunset Date: 12/31/2020

Purpose: Legislative intent not defined in Statute.

Who Benefits: Insurance Companies.

NRS: 680B.050

Summary of Amendments: 2014

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	17	\$27,926,085.41
Fiscal Year Total:	17	\$27,926,085.41

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	15	\$28,290,167.27
Fiscal Year Total:	15	\$28,290,167.27

Tax Type: Insurance Premium Tax

Expenditure Name: General tax on premiums: Credit for payment of assessment to Division of Industrial Relations.

Category: Credit

Agency: Department of Taxation

Description: An insurer is entitled to a credit on its premium tax liability in an amount equal to the assessment it pays to the Division of Industrial Relations. This credit carries forward from year to year.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Industrial Insurance Companies.

NRS: 680B.036

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	176	\$6,604,863.35
Fiscal Year Total:	176	\$6,604,863.35

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	155	\$5,826,824.00
Fiscal Year Total:	155	\$5,826,824.00

Tax Type: Insurance Premium Tax

Expenditure Name: Life and Health Guaranty Association Offset.

Category: Credit

Agency: Department of Taxation

Description: An insurer may offset against an outstanding tax liability for premium tax accrued with respect to business transacted in a calendar year, an amount equal to 20% of the amount certified in each of the 5 calendar years following the year in which an assessment was paid to the Life and Health Guaranty Association.

Year Enacted: 1973

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Insurance Companies.

NRS: 686C.280 (2)

Summary of Amendments: Added to NRS by 1973, 308; A 1991, 877; 1995, 1103; 2001, 1043.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	140	\$917,329.34
Fiscal Year Total:	140	\$917,329.34

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2014 - Expenditure Explanation: Pursuant to NRS 686C.280 the Guaranty Association is authorized to send members an assessment to pay claims on companies that have become insolvent. The companies that have been assessed are allowed to offset the amount over a 5 year period. There will not be any Premium Tax off sets until another assessment is issued.

Tax Type: Insurance Premium Tax

Expenditure Name: Nevada New Markets Jobs Credit.

Category: Credit

Agency: Department of Taxation

Description: The state New Market Tax Credits are provided to investors that invest the funds established by a community development entity for projects in Nevada. An entity that makes a qualified equity investment earns a vested right to credit against the entity's liability for insurance premium tax.

Year Enacted: 2013

Sunset Date: None

Purpose: To provide community development and economic stimulation particularly to distressed areas of this state.

Who Benefits: Insurers who invest in qualified community development entities.

NRS: 231A.200

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: This credit is not eligible to be taken until 2015.

2014 - Expenditure Explanation: This credit is not eligible to be taken until 2015.

Tax Type: Insurance Premium Tax

Expenditure Name: Property and Casualty Credit.

Category: Credit

Agency: Department of Taxation

Description: An insurer may offset against an outstanding tax liability for premium tax accrued with respect to business transacted in a calendar year, an amount equal to 20% of the amount certified in each of the 5 calendar years following the year in which an assessment was paid to Life and Casualty.

Year Enacted: 1971

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Insurance Companies.

NRS: 687A.060 1(c)

Summary of Amendments: Added to NRS by 1971, 1944; A 1977, 435; 1993, 1397; 1995, 2057; 1999, 2522; 2003, 3308; 2005, 2131.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	9	\$4,203.12
Fiscal Year Total:	9	\$4,203.12

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	2	\$886.00
Fiscal Year Total:	2	\$886.00

Tax Type: Liquor Tax

Expenditure Name: Collection Allowance.

Category: Subtraction

Agency: Department of Taxation

Description: Licensed importers and manufacturers shall retain .25 percent of the tax to cover their related administrative cost.

Year Enacted: 1961

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Licensed importers and manufacturers.

NRS: 369.370 (3)

Summary of Amendments: NRS A 1961, 593; 1971, 587; 1975, 1709; 1987, 329; 2003, 20th Special Session, 19; 2008, 25th Special Session, 18; 2009, 2097.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	62	\$111,050.35
Fiscal Year Total:	62	\$111,050.35

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	62	\$106,949.00
Fiscal Year Total:	62	\$106,949.00

Tax Type: Liquor Tax

Expenditure Name: Excise tax paid by importers and manufacturers on product that was lost, stolen, damaged in transit or spoiled on premises. **Category:** Credit

Agency: Department of Taxation

Description: The Department shall allow refunds or credits on any shipments lost, stolen, or damaged in transit, or damaged or spoiled on the premises.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Liquor wholesalers & retailers.

NRS: 369.370 (4)

Summary of Amendments: Amended in the following year(s) 1937, 1939, 1945, 1947, 1955, 1961, 1971, 1975, 1987, 2003, 2008, 2009

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	18	\$40,775.14
Fiscal Year Total:	18	\$40,775.14

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	16	\$43,865.60
Fiscal Year Total:	16	\$43,865.60

Tax Type: Liquor Tax

Expenditure Name: Excise tax paid by importers and manufacturers on product that was shipped outside this State. **Category:** Credit

Agency: Department of Taxation

Description: Tax paid on any liquor that was exported out of this State in a manner not in conflict with the law of the place of the sale are exempt from the liquor excise tax.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Liquor importer.

NRS: 369.370 (2)

Summary of Amendments: Amended in the following year(s): 1939, 1945, 1947, 1955, 1961, 1971, 1975, 1987, 2003, 2008, 2009

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	29	\$203,113.97
Fiscal Year Total:	29	\$203,113.97

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	18	\$364,935.09
Fiscal Year Total:	18	\$364,935.09

Tax Type: Liquor Tax**Expenditure Name:** Exempt from liquor tax while engaged in interstate commerce. **Category:** Credit**Agency:** Department of Taxation

Description: Common carriers, while engaged in interstate commerce, which sell or furnish liquor on their trains, buses or airplanes, may purchase liquor from licensed Nevada wholesale dealers subject to rules and regulations of the Department. A refund or credit for the excise tax paid on such liquor shall be allowed by the wholesale dealer when a sale to a common carrier engaged in interstate commerce has been made.

Year Enacted: 1965**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Wholesale dealers.**NRS:** 369.175

Summary of Amendments: Amended in the following year(s) 1975

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	7	\$124,918.20
Fiscal Year Total:	7	\$124,918.20

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	6	\$131,768.75
Fiscal Year Total:	6	\$131,768.75

Tax Type: Liquor Tax**Expenditure Name:** Exemption for certain wine produced on premises
of instructional wine making facility.**Category:** Exemption**Agency:** Department of Taxation**Description:** No excise tax may be imposed upon wine produced on the premises of an instructional wine making facility if the wine is used, consumed, or disposed of on the premises of the facility or distributed to persons for household or personal use.**Year Enacted:** 2005**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Instructional wine makers.**NRS:** 369.345**Summary of
Amendments:** No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Liquor Tax

Expenditure Name: Exemption for sale of liquor by licensed wholesale dealer to certain instrumentalities of Armed Forces. **Category:** Exemption

Agency: Department of Taxation

Description: The sale of liquor by licensed wholesale dealers to instrumentalities of the Armed Forces of the United States and located upon territory within the geographical boundaries of the State of Nevada are exempt from the liquor excise tax.

Year Enacted: 1963 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: The United States Armed Forces within the boundaries of Nevada.

NRS: 369.335

Summary of Amendments: 1978, 1985

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	12	\$54,297.46
Fiscal Year Total:	12	\$54,297.46

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	11	\$80,609.14
Fiscal Year Total:	11	\$80,609.14

Tax Type: Liquor Tax

Expenditure Name: Liquor used for purposes other than concocting an alcohol beverage. **Category:** Exemption

Agency: Department of Taxation

Description: Liquor used for purposes other than concocting an alcohol beverage is exempt from the liquor excise tax.

Year Enacted: 1935

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Medical professionals, Religious organizations, any school, university, hospital, clinic, or industrial concern where liquor is used and needed for industrial purposes and not for concocting beverages for drink.

NRS: 369.340

Summary of Amendments: 1937, 1939, 1945, 1947, 1955, 1975

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Ambience is exempt from live entertainment when the entertainment is incidental. **Category:** Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Live entertainment provided in a restaurant which is incidental to any other activities conducted in the restaurant or which only serves as ambience so long as there is no charge to the patrons for that entertainment is exempt from Live Entertainment Tax.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.200 5(q)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Animals shown for education and scientific research is not considered live entertainment.

Category: Exemption

Agency: Department of Taxation

Description: Animal behaviors induced by animal trainers or caretakers primarily for the purpose of education and scientific research is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Entertainment Industry.

NRS: 368A.090 2(b)(7)(8)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Baseball is exempt from live entertainment.

Category: Exemption

Agency: Department of Taxation

Description: Baseball contest, event or exhibitions conducted by professional minor league baseball players at a stadium is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Entertainment Industry.

NRS: 368A.200 5(p)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Boxing governed by the Nevada Boxing Commission **Category:** Exemption
is exempt from live entertainment.

Agency: Department of Taxation and Gaming
Control Board

Description: Boxing contests or exhibitions are exempt provided that the event is governed by the provisions of NRS 467.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.200 5(c)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Broadcasts are not considered live entertainment. **Category:** Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Television, radio, closed circuit or Internet broadcasts of live entertainment is exempt from Live Entertainment Tax.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.090 2(b)(5)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Certain activities of disc jockey not considered live entertainment. **Category:** Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: A disc jockey shall not be deemed to have engaged in a performance involving one or more of the activities described in NRS 463.090(2) if the disc jockey generally limits his or her interaction with patrons to introducing the recorded music, making announcements of general interest to patrons, and explaining, encouraging, or directing participatory activities between patrons is exempt from Live Entertainment Tax.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.090 2(a)(9)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Certain occasional activity is not considered live entertainment.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Dancing does not constitute a performance and is exempt from Live Entertainment Tax when done as a occasional activity, when it's not advertised as entertainment to the public, primarily serves to provide ambience to the facility; and Is conducted by an employee whose primary job function is not that of an entertainer.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public.

NRS: 368A.090 2(b)(8)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Entertainment provided by patrons is not considered live entertainment.

Category: Exemption

Agency: Department of Taxation

Description: Entertainment provided by a patron or patrons, including, without limitation, singing by patrons or dancing by or between patrons is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.090 2(b)(6)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Entertainment provided for a charitable event is exempt from live entertainment.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Live entertainment provided by an entity for the benefit of a nonprofit religious, charitable, fraternal or other organization that qualifies as a tax exempt organization pursuant to 26 U.S.C. S 501 or a nonprofit corporation organized or existing under the provision of chapter 82 is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Nonprofit organizations.

NRS: 368A.200 5(b)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Events with at least 7,500 persons.

Category: Preferential Tax R

Agency: Gaming Control Board

Description: All gaming venues with at least 7,500 persons have a tax rate of 5 percent of the admission charge to the facility and do not charge the excise tax on food, refreshments and merchandise purchased at the facility.

At all venues with less than 7,500 persons, the tax rate is 10 percent of the admission charge to the facility plus 10 percent of any amounts paid for food, refreshments and merchandise at the facility .

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.200 1(b)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	13	\$4,553,613.98
Fiscal Year Total:	13	\$4,553,613.98

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	16	\$4,886,161.95
Fiscal Year Total:	16	\$4,886,161.95

Tax Type: Live Entertainment Tax

Expenditure Name: Events with at least 7,500 persons.

Category: Preferential Tax R

Agency: Department of Taxation

Description: All non gaming venues with at least 7,500 persons have a tax rate of 5 percent of the admission charge to the facility and do not charge the excise tax on food, refreshments and merchandise purchased at the facility.
At all venues less than 7,500 persons, the tax rate is 10 percent of the admission charge to the facility plus 10 percent of any amounts paid for food, refreshments and merchandise at the facility.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Entertainment industry.

NRS: 368A.200 1(b)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	44	\$994,816.00
Fiscal Year Total:	44	\$994,816.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	48	\$1,044,001.00
Fiscal Year Total:	48	\$1,044,001.00

Tax Type: Live Entertainment Tax

Expenditure Name: Exempt from Live Entertainment Tax for outdoor concert.

Category: Exemption

Agency: Department of Taxation

Description: An outdoor concert, unless the concert is provided on the premises of a licensed gaming establishment is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Entertainment Industry.

NRS: 368A.200 5(n)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Exemption applied to admission charges collected by tax exempt organization. **Category:** Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Admission charges collected and retained by a nonprofit religious, charitable, fraternal or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c), or by a nonprofit corporation organized or existing under the provisions of chapter 82 of NRS, are not taxable pursuant to this section.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Nonprofit organizations.

NRS: 368A.200 2(a)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Food and product demonstrations is exempt from live entertainment. **Category:** Exemption

Agency: Department of Taxation

Description: Food and product demonstrations provided at a shopping mall, a craft show or an establishment that sells grocery products, housewares, hardware or other supplies for the home is exempt from Live Entertainment Tax.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Food and product demonstrators.

NRS: 368A.200 5(k)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Gratuities are exempt from live entertainment.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Gratuities directly or indirectly remitted to persons employed at a facility where live entertainment is provided or for service charges, including those imposed in connection with the use of credit cards or debit cards, which are collected and retained by persons other than the taxpayer are not taxable pursuant to this section.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and Entertainment Industry.

NRS: 368A.200 2(b)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Incidental to an amusement ride, or similar attraction are exempt from live entertainment.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Live entertainment that is incidental to an amusement ride, a motion simulator or a similar digital, electronic, mechanical or electromechanical attraction. For the purposes of this paragraph, live entertainment shall be deemed to be incidental to an amusement ride, a motion simulator or a similar digital, electronic, mechanical or electromechanical attraction if the live entertainment is: (1) Not the predominant element of the attraction; and (2) Not the primary purpose for which the public rides, attends or otherwise participates in the attraction.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Entertainment Industry.

NRS: 368A.200 5(l)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Instrumental or vocal music is not considered live entertainment.

Category: Exemption

Agency: Gaming Control Board

Description: Instrumental or vocal music, which may or may not be supplemented with commentary by the musicians, in a restaurant, lounge or similar area if such music does not routinely rise to the volume that interferes with casual conversation and if such music would not generally cause patrons to watch as well as listen is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 368A.090 2(b)(1)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Licensed gaming establishment with less than 51 slot machines, 6 games or any combination of slots is exempt from live entertainment.

Category: Exemption

Agency: Gaming Control Board

Description: Live entertainment that is provided at a licensed gaming establishment that is licensed for less than 51 slot machines, less than 6 games, or any combination of slot machines and games within those respective limits, if the facility in which the live entertainment is provided has a maximum occupancy of less than 200 persons is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 368A.200 5(e)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Live entertainment at a shopping mall is exempt from Live Entertainment Tax.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Presented in the common area of a shopping mall is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Entertainment Industry.

NRS: 368A.200 5(j)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Live entertainment provided for private meetings or dinner is exempt from live entertainment.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Entertainment that occurs at private meetings or dinners is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Groups conducting a private meeting that provide entertainment.

NRS: 368A.200 5(i)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Live entertainment provided to the public in an outdoor area is exempt from live entertainment.

Category: Exemption

Agency: Department of Taxation

Description: Live entertainment that is provided to the public in an outdoor area, without any requirements for the payment of an admission charge or the purchase of any food, refreshments or merchandise is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Entertainment Industry.

NRS: 368A.200 5(m)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Live entertainment that this state is prohibited from taxing is exempt from Live Entertainment Tax. **Category:** Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Any live entertainment that this State is prohibited from taxing under the Constitution, laws or treaties of the United States or the Nevada Constitution is exempt from Live Entertainment Tax.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.200 5(a)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Merchandise sold outside a facility in which live entertainment is provided is exempt from live entertainment.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Exempt from Live Entertainment Tax provided that purchase of the merchandise outside facility does not entitle the purchaser to admission thereto.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.200 5(f)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Musicians who move constantly through the audience.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Music by musicians who move constantly through the audience is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.200 5(h)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Occasional performances by employees is not considered live entertainment.

Category: Exemption

Agency: Gaming Control Board

Description: Occasional performances by employees whose primary job function is preparing, selling or serving food, refreshments or beverages to patrons, if such performances are not advertised as entertainment to the public is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 368A.090 2(b)(2)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Occupancy of less than 200 persons is exempt from live entertainment. **Category:** Exemption

Agency: Department of Taxation

Description: Live entertainment that is not provided at a licensed gaming establishment and the facility in which the live entertainment is provided has a maximum occupancy of less than 200 persons is exempt from Live Entertainment Tax.

Year Enacted: 2003 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.200 5(d)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Performances in areas other than in nightclubs, lounges, restaurants or showrooms if performed in certain gaming establishment is exempt.

Category: Exemption

Agency: Gaming Control Board

Description: Performances in areas other than in nightclubs, lounges, restaurants or showrooms, if the performances occur in a licensed gaming establishment other than a licensed gaming establishment that is licensed for less than 51 slot machines, less than 6 games, or any combination of slot machines and games within those respective limits, which enhance the theme of the establishment or attract patrons to the areas of the performances, as long as any seating provided in the immediate area of the performers is limited to seating at slot machines or gaming tables is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming Industry.

NRS: 368A.090 2(b)(4)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Performers who stroll continuously throughout a certain gaming facility are exempt from Live Entertainment Tax.

Category: Exemption

Agency: Gaming Control Board

Description: Performances by performers of any type are exempt from Live Entertainment Tax if the performance occurs in a licensed gaming establishment other than a licensed gaming establishment that is licensed for less than 51 slot machines, less than 6 games, or any combination of slot machines and games within those respective limits, as long as the performers stroll continuously throughout the facility.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Gaming and entertainment industry.

NRS: 368A.090 2(b)(3)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2481.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Gaming Control Board.

Tax Type: Live Entertainment Tax

Expenditure Name: Stock car racing is exempt from live entertainment. **Category:** Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: National Association for Stock Car Racing Series is exempt from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: National Association for Stock Car Racing.

NRS: 368A.200 5(o)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Live Entertainment Tax

Expenditure Name: Trade shows are exempt from live entertainment when entertainment is provided.

Category: Exemption

Agency: Department of Taxation and Gaming
Control Board

Description: Live entertainment provided at a trade show is exempted from Live Entertainment Tax.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Entertainment Industry.

NRS: 368A.200 5(g)

Summary of Amendments: Amended in the following year(s): Added to NRS by 2003, 20th Special Session, 147; A 2005, 2483; 2005, 22nd Special Session, 142; 2007, 3433.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Modified Business Tax

Expenditure Name: A deduction on the Modified Business Tax Return
for the first \$85,000 of gross wages.

Category: Deduction

Agency: Department of Taxation

Description: A deduction is allowed in the amount of \$85,000 per quarter from the sum of all wages that is reported on the Modified Business Tax Return.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General Business.

NRS: 363B.110

Summary of Amendments: 2003, 20th Special Session, 230; 2005, 2081; 2005, 22nd Special Session, 139; 2007, 1712; 2009, 2190; 2011, 2891; 2013, 3425, 3427, 3428)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	58532	\$77,614,507.61
Fiscal Year Total:	58532	\$77,614,507.61

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	58646	\$89,408,116.36
Fiscal Year Total:	58646	\$89,408,116.36

Tax Type: Modified Business Tax

Expenditure Name: Deduction of amount paid for health insurance, health benefit plan for employees of a financial institution.

Category: Deduction

Agency: Department of Taxation

Description: A financial institution employer may deduct from the total amount of wages reported for the purpose of calculating the amount of excise tax required to be paid pursuant to NRS 363A.130 any amount authorized pursuant to this section that is paid by the employer for health insurance or a health benefit plan for its employees in the calendar quarter for which the tax is paid.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Financial Institutions.

NRS: 363A.135 (1)

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1334	\$1,589,783.70
Fiscal Year Total:	1334	\$1,589,783.70
Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1562	\$1,779,658.12
Fiscal Year Total:	1562	\$1,779,658.12

Tax Type: Modified Business Tax

Expenditure Name: Deduction of amounts paid for health insurance or health benefit plan for employees. **Category:** Deduction

Agency: Department of Taxation

Description: An employer may deduct from the total amount of wages reported for the purpose of calculating the amount of the excise tax required to be paid pursuant to NRS 363B.110 any amount authorized pursuant to this section that is paid by the employer for health insurance or a health benefit plan for its employees in the calendar quarter for which the tax is paid.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Employer and employees.

NRS: 363B.115

Summary of Amendments: Amended in 2011

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	58532	\$34,763,409.71
Fiscal Year Total:	58532	\$34,763,409.71

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	58646	\$33,710,433.35
Fiscal Year Total:	58646	\$33,710,433.35

Tax Type: Modified Business Tax

Expenditure Name: Disbursement of a portion of the Modified Business Tax to regional organizations. **Category:** Credit

Agency: Department of Taxation

Description: Disbursement to a regional organization for economic development which directly assisted in re-locating a business to this State, other than a gaming business, 50 percent of the state business tax paid by that business for not more than 10 fiscal years as a result of a business relocating to this State.

Year Enacted: 2009

Sunset Date: 6/30/2011

Purpose: Economic Development.

Who Benefits: Business and regional organizations.

NRS: 363B.105

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$120,894.54
Fiscal Year Total:	2	\$120,894.54

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$135,166.73
Fiscal Year Total:	2	\$135,166.73

2013 - Expenditure Explanation: The disbursement amount to the regional organizations have been combined with the Modified Business Tax abatement amount.

2014 - Expenditure Explanation: The disbursement amount to the regional organizations have been combined with the Modified Business Tax abatement amount.

Tax Type: Modified Business Tax

Expenditure Name: Partial abatement of the Modified Business Tax during initial period of operation.

Category: Abatement

Agency: Department of Taxation

Description: An employer that qualifies pursuant to NRS 360.750 is entitled to an exemption of 50 percent of the amount of tax otherwise due pursuant to NRS 363B.110 during the first 4 years of its operation.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General Business.

NRS: 363B.120

Summary of Amendments: (Added to NRS by 2003, 20th Special Session, 144; A 2011, 3467)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	33	\$352,867.09
Fiscal Year Total:	33	\$352,867.09

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	37	\$415,058.49
Fiscal Year Total:	37	\$415,058.49

Tax Type: Multi**Expenditure Name: Tax credit for a qualified production.****Category: Credit****Agency:** Department of Taxation

Description: A producer of a qualified production that is produced in this State in whole or in part before 12/31/2017 may apply for a certificate of eligibility for transferable tax credit. The credits may be applied to Gaming Tax, Modified Business Tax or Insurance Premium Tax.

Year Enacted: 2013**Sunset Date:** 6/30/2023

Purpose: Legislative intent not defined in Statute.

Who Benefits: Producer of a qualified production.

NRS: 360.759

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: This is a new credit that has not been used at this time.

2014 - Expenditure Explanation: This is a new credit that has not been used at this time.

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds -Cost of transporting the mineral to a place of deduction, refining and sale. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: The actual cost of transporting the mineral to the place or places of reduction, refining and sale is deductible from the computation of gross yield and net proceeds.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(b)

Summary of Amendments: 1927, SB 27, Section 3, as amended by SB 61 (1989), Section 15

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$5,494,026.12
Fiscal Year Total:	163	\$5,494,026.12

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$4,415,926.89
Fiscal Year Total:	163	\$4,415,926.89

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of delivering of mineral. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: The actual cost of delivering the mineral to the point of sale.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(d)

Summary of Amendments: 1927, SB 27, Section 3, as amended by SB 493 (2011), Section 12.5

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$13,020,180.53
Fiscal Year Total:	163	\$13,020,180.53

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$16,664,204.88
Fiscal Year Total:	163	\$16,664,204.88

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of depreciation of capitalized cost. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: Depreciation of the original capitalized cost of the machinery, equipment, apparatus, works, plants and facilities can be deductible from the gross yield .

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(f)

Summary of Amendments: 1927, SB 27, Section 3(7), as amended by AB 317 (1975), Section 96 and by SB 493 (2011), Section 12.5

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$26,394,194.47
Fiscal Year Total:	163	\$26,394,194.47

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$30,804,168.62
Fiscal Year Total:	163	\$30,804,168.62

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of developmental work. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: The actual cost of developmental work in or about the mine or upon a group of mines when operated as a unit, which is limited to work that is necessary to the operation of the mine or group of mines can be deductible from the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 1(j)

Summary of Amendments: 1927, SB 27, Section 3(9)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$33,515,628.27
Fiscal Year Total:	163	\$33,515,628.27

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$32,865,116.06
Fiscal Year Total:	163	\$32,865,116.06

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of employee travel related to mining. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: The costs of employee travel which occurs within the State of Nevada and which is directly related to mining operations within the State of Nevada can be deductible from the gross yield.

Year Enacted: 2011

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(h)

Summary of Amendments: 2011, SB 493, Section 12.5

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$1,478,924.26
Fiscal Year Total:	163	\$1,478,924.26

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$6,093,083.66
Fiscal Year Total:	163	\$6,093,083.66

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of extraction of minerals. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: The actual cost of extracting the mineral, which is limited to direct costs for activities performed in the State of Nevada can be deductible from the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(a)

Summary of Amendments: 1927, SB 27, Section 3, as amended by SB 493 (2011), Section 12.5

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$79,498,732.94
Fiscal Year Total:	163	\$79,498,732.94

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$97,345,810.37
Fiscal Year Total:	163	\$97,345,810.37

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of maintenance and repair. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: The actual cost of maintenance and repairs of: All machinery, equipment, apparatus and facilities used in the mine. All milling, refining, smelting and reduction works, plants, facilities and equipment for transportation can be deductible from the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(e)

Summary of Amendments: 1927, SB 27, Section 3, as amended by SB 61 (1989), Section 15 and by AB 366 (1991), Section 280

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$35,904,301.42
Fiscal Year Total:	163	\$35,904,301.42

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$31,793,688.82
Fiscal Year Total:	163	\$31,793,688.82

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of Nevada based corporate services. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: The costs of Nevada-based corporate services related to all the actual cost of maintenance and repairs of:

- (1) All machinery, equipment, apparatus and facilities used in the mine.
- (2) All milling, refining, smelting and reduction works, plants and facilities.
- (3) All facilities and equipment for transportation except those that are under the jurisdiction of the Public Utilities Commission of Nevada or the Nevada Transportation Authority.
- (4) The costs of employee travel which occurs within the State of Nevada and which is directly related to mining operations within the State of Nevada.
Can be deductible from the gross yield.

Year Enacted: 2011

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(i)

Summary of Amendments: 2011, SB 493, Section 12.5

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$8,429,896.90
Fiscal Year Total:	163	\$8,429,896.90

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$3,039,022.69
Fiscal Year Total:	163	\$3,039,022.69

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of reclamation work. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: Actual reclamation cost in the years the reclamation work was done can be deductible from the gross yield.

Year Enacted: 2011

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(k)

Summary of Amendments: 2011, SB 493, Section 12.5

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$894,685.12
Fiscal Year Total:	163	\$894,685.12

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$1,051,895.03
Fiscal Year Total:	163	\$1,051,895.03

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of reduction, refining and sale. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: The actual cost of reduction, refining and sale can be deductible from the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(c)

Summary of Amendments: Statutory reference: 1927, SB 27, Section 3

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$44,112,260.28
Fiscal Year Total:	163	\$44,112,260.28

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$41,565,023.19
Fiscal Year Total:	163	\$41,565,023.19

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of royalties. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: All money paid as royalties by a lessee or subleases of a mine or well can be deductible from the gross yield.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(l)

Summary of Amendments: 1931 §6580, as amended by SB 61 (1989), Section 15

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$15,718,124.00
Fiscal Year Total:	163	\$15,718,124.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$11,532,115.34
Fiscal Year Total:	163	\$11,532,115.34

Tax Type: Net Proceeds of Minerals

Expenditure Name: Computation of gross yield and net proceeds-Cost of Unemployment or Social Security payments. **Category:** Deduction

Agency: Department of Taxation

Department: Local Government Services

Description: All money paid as contributions or payments under the unemployment compensation law of the State of Nevada and under the Social Security Act of the Federal Government can be deducted from the computation of the gross yield.

Year Enacted: 1927

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining.

NRS: 362.120 3(g)

Summary of Amendments: 1927, SB 27, Section 3(8), as amended in 1931, §6580

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$3,874,184.36
Fiscal Year Total:	163	\$3,874,184.36

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	163	\$3,755,510.86
Fiscal Year Total:	163	\$3,755,510.86

Tax Type: Property

Expenditure Name: Abatement of taxes on real or personal property acquired by Federal Government, State or political subdivision.

Category: Abatement

Agency: Department of Taxation

Department: Local Government Services

Description: Taxes on property acquired by Federal, state, or local governments must be abated ratably for the portion of the fiscal year in which the property is owned by the said government.

Year Enacted: 1963

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Governments.

NRS: 361.484

Summary of Amendments: Added to NRS by 1963, 643; A 1967, 930; 1977, 239; 1989, 1821; 1991, 2098; 2003, 2770

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventories and consumables are exempt from personal property.-Livestock. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Livestock is exempt from personal property. Livestock is defined at NAC 361A.055 "Livestock means domestic animals, including, without limitation, cattle, sheep, goats, swine, poultry, fish and equine animals, used for food, fiber, breeding, draft or profit." See also Article 10 (6).

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of livestock.

NRS: 361.068 1(e)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventories and consumables are exempt from personal property-Pipe & irrigation equipment. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Pipe and other agricultural equipment used to convey water for the irrigation of legal crops is exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Users of agricultural irrigation equipment.

NRS: 361.068 1(g)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventories and consumables are exempt from personal property-Raw materials & components consumed in the process of manufacture. **Category:** Exemption

Agency: Department of Taxation **Department:** Local Government Services

Description: Raw materials when they are held by a manufacturer for manufacture into products and supplies consumed in the process of manufacture are exempt from Personal Property Tax.

Year Enacted: 1979 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Business.

NRS: 361.068 1(c)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventories and consumables are exempt-
Category: Exemption
Personal property held for sale by manufacturer.

Agency: Department of Taxation Department: Local Government Services

Description: Personal property held for sale by a manufacturer is exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General business.

NRS: 361.068 1(b)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventories and consumables are exempt-
Personal Property held for sale by merchant. **Category:** Exemption

Agency: Department of Taxation **Department:** Local Government Services

Description: Personal property held for sale by a merchant is exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public and business.

NRS: 361.068 1(a)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventory and consumables are exempt from personal property when the tax is less than the cost to collect.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Personal property for which the annual taxes would be less than the cost of collecting those taxes is exempt. Nevada Tax Commission determines level of cost.

Year Enacted: 1997

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public.

NRS: 361.068 (2)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	24056	\$212,253.25
Fiscal Year Total:	24056	\$212,253.25

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	18907	\$176,443.00
Fiscal Year Total:	18907	\$176,443.00

Tax Type: Property

Expenditure Name: Business inventory and consumables are exempt from personal property-Bee colonies.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Bee colonies are exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of Bee colonies.

NRS: 361.068 1(f)

Summary of Amendments: (Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventory and consumables are exempt from personal property-Boats.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All boats are exempt from Personal Property Tax when held in inventory.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Boat owners.

NRS: 361.068 1(h)

Summary of Amendments: (Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventory and consumables are exempt from personal property-Business inventories & consumables.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Tangible personal property purchased by a business which will be consumed during the operation of the business is exempt from Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Business.

NRS: 361.068 1(d)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventory and consumables are exempt from personal property-Campers, slide-in & shells. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All slide-in campers and camper shells are exempt for Personal Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of slide-in campers and camper shells.

NRS: 361.068 1(i)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventory and consumables are exempt from personal property-carnival, circus, convention, display, exhibition and fair.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Personal property, transient in nature, owned by a non-resident and located in this state for use by or in a carnival, circus, convention, display, exhibition or fair is exempt from Personal Property Tax. See transient personal property.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of transient personal property described by statute.

NRS: 361.068 1(k)(2)

Summary of Amendments: Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Business inventory and consumables are exempt from personal property-Fine art for public display. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: The exemption is limited to certain kinds of works of art purchased for \$25,000 or more and meets certain public display requirements. When a taxpayer collects an admission fee, the amount of exemption is reduced by the net revenue received by taxpayer. See NRS and NAC requirements.

Year Enacted: 1999

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Exhibitors of Fine Arts.

NRS: 361.068 1(j)

361.186

Summary of Amendments: Added to NRS by 1999, 3197; A 2003, 639, 2360

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property**Expenditure Name:** Drainage ditches, canals & irrigation systems
exempted.**Category:** Exemption**Agency:** Department of Taxation

Department: Local Government Services

Description: Drainage ditches and canals along with the lands included in the right-of-way of the ditch or canal are exempt. Each part of a permanently installed irrigation system, including pipes, concrete linings of ditches and head gates, are exempt from Property Tax.**Year Enacted:** 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Public.**NRS:** 361.070**Summary of Amendments:** Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1989, 1817; 1991, 2090)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	623	\$10,604.66
Fiscal Year Total:	623	\$10,604.66

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	647	\$11,003.65
Fiscal Year Total:	647	\$11,003.65

Tax Type: Property

Expenditure Name: Exempt real estate subject to taxation if used as residence or in business conducted for profit,- except Possessory interest–Federal property.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in federal property for which PILT payments are made is exempt.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Government.

NRS: 361.157 2(b)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Exempt real estate subject to taxation if used as residence or in business conducted for profit; exceptions.-Possessory interest–Daycare.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in property used as a daycare by a nonprofit organization is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Nonprofit organizations.

NRS: 361.157 2(m)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Exempt real estate subject to taxation if used as residence or in business conducted for profit; exceptions.-Possessory interest–Public officer or employee, is exempt.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in property that is leased, loaned or made available to a public officer or employee in the course of public employment, is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public officers.

NRS: 361.157 2(h)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Exempt real estate subject to taxation if used as residence or in business conducted for profit; exceptions: – Charitable or religious residence.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in a residence used by a person carrying out the activities of a charitable or religious organization is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Charitable or religious organizations.

NRS: 361.157 2(j)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Exempted personal property being subject to taxation if used in a business conducted for profit, exceptions include airport personal property and vending stands of the blind.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Personal property, or a portion of personal property, which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest or beneficial use of any such lessee or user of the property is subject to taxation to the extent the portion of the property is leased or used and percent of time during the fiscal year the property is leased. Except for personal property owned by a public airport and used for the purposes of the public airport and personal property used in vending stands operated by persons who are blind.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Business.

NRS: 361.159

Summary of Amendments: Added to NRS by 1965, 1157; A 1971, 659; 1973, 1406; 1977, 1098; 1987, 293; 1993, 1575, 2311; 1995, 579, 1809; 1997, 1173; 2001, 841, 1546; 2003, 53

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property**Expenditure Name:** Exemption for qualified low-income housing projects.**Category:** Exemption**Agency:** Department of Taxation**Department:** Local Government Services

Description: That portion of real property and tangible personal property used for housing and related facilities for persons with low incomes is exempt from Property Tax if the property meets certain criteria.

Year Enacted: 1991**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Public.**NRS:** 361.082

Summary of Amendments: Added to NRS by 1991, 1945; A 2001, 839; 2003, 2749; 2007, 1877

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	309	\$11,125,154.36
Fiscal Year Total:	309	\$11,125,154.36

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	318	\$11,384,497.51
Fiscal Year Total:	318	\$11,384,497.51

Tax Type: Property

Expenditure Name: Exemption for veteran who has incurred a service-connected disability.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Up to \$20,000 assessed value of property, adjusted by Consumer Price Index (CPI), may be exempt, based on a sliding scale of disability of the veteran-owner. Only the property of residents or their surviving spouses meeting certain qualifying criteria is eligible for exemption from Property Tax.

Year Enacted: 1973

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Veterans.

NRS: 361.091

Summary of Amendments: Added to NRS by 1973, 226; A 1975, 70; 1977, 1032; 1981, 1565; 1983, 472; 1985, 860; 1987, 813; 1989, 715; 1991, 2092; 1993, 89; 1995, 1087; 2001, 1525, 1526; 2003, 2754, 2756; 2005, 585, 2652; 2007, 1879; 2011, 3517; 2013, 2510

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4479	\$2,430,683.30
Fiscal Year Total:	4479	\$2,430,683.30

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4885	\$2,669,985.35
Fiscal Year Total:	4885	\$2,669,985.35

Tax Type: Property

Expenditure Name: Exemption from certain property taxes for qualified energy systems. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A qualified energy system is exempt from Property Tax. A qualified energy system is defined as any system, method, construction, installation, machinery, equipment, device or appliance which is designed, constructed or installed in or adjacent to one or more buildings or an irrigation system in an agricultural operation to heat or cool the building or buildings or water used therein if the source is a renewable energy source.

Year Enacted: 2007

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Property owners of qualified energy system.

NRS: 701A.200 (1)

Summary of Amendments: 2011, 2070

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Exemption of certain property used for housing elderly persons or persons with disabilities.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All real property and tangible personal property used exclusively for housing and related facilities for elderly or handicapped persons are exempt from Property Tax if certain qualifying criteria are met.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public.

NRS: 361.086

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	6	\$146,277.05
Fiscal Year Total:	6	\$146,277.05

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	34	\$507,779.48
Fiscal Year Total:	34	\$507,779.48

2013 - Expenditure Explanation: When housing is reported as exempt by another entity (ex: state or county owned) then the exemption is reported differently.

2014 - Expenditure Explanation: The Federal data required to make the estimate for fiscal year 2014 is not available.

Tax Type: Property**Expenditure Name:** Exemption of certain real and personal property leased or rented to Nevada System of Higher Education.**Category:** Exemption**Agency:** Department of Taxation**Department:** Local Government Services

Description: Property leased to the Nevada System of Higher Education is exempt from Property Tax, if the total consideration from the lease is less than 10 percent of the fair market value of the property. Certain documentation must be provided. See NAC 361.070.

Year Enacted: 1995**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** University.**NRS:** 361.099**Summary of
Amendments:**

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	2	\$2,933.17
Fiscal Year Total:	2	\$2,933.17

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	2	\$3,020.89
Fiscal Year Total:	2	\$3,020.89

Tax Type: Property

Expenditure Name: Exemption of property for persons who are blind. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Property of blind persons up to an assessed value of \$3,000, as modified by Consumer Price Index is exempt from Property Tax. The original affidavit of claim must be accompanied by a certificate from a physician certifying the person is blind. Renewal affidavits must be completed each year.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public.

NRS: 361.085

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1959, 90; 1971, 142; 1973, 985; 1989, 714; 1995, 1087; 1999, 2769; 2003, 2750; 2005, 2650; 2007, 1877; 2011, 3515)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	326	\$44,632.03
Fiscal Year Total:	326	\$44,632.03

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	306	\$41,765.81
Fiscal Year Total:	306	\$41,765.81

Tax Type: Property

Expenditure Name: Exemption of property for churches & chapels.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Land, buildings, and personal property used for religious worship other than marriage chapels, is exempt from Property Tax. The property must be owned by a recognized religious society or corporation. If the property is used for other than church purposes and a rent is received, the property is not exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Churches.

NRS: 361.125

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1973, 710; 1979, 132; 1991, 2094; 1995, 1888; 1999, 2771)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1642	\$16,755,048.41
Fiscal Year Total:	1642	\$16,755,048.41

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1664	\$16,791,884.33
Fiscal Year Total:	1664	\$16,791,884.33

Tax Type: Property

Expenditure Name: Exemption of property leased to charter school.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All property leased or rented to a charter school is deemed to be used for an educational purpose is exempt from Property Tax. Only the portion of the property that is used for the lease or rental to a charter school is exempt.

Year Enacted: 2001

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Charter Schools.

NRS: 361.096

**Summary of
Amendments:**

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	12	\$161,431.10
Fiscal Year Total:	12	\$161,431.10

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	46	\$1,064,138.84
Fiscal Year Total:	46	\$1,064,138.84

Tax Type: Property

Expenditure Name: Exemption of property of certain apprenticeship programs.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Real and personal property of an apprenticeship program is exempt from Property Tax if (1) the property is held in a trust created by 29 U.S.C. § 186 or (2) is owned by a local or state apprenticeship committee and the program is operated by a qualifying organization and registered and approved by the state apprenticeship council.

Year Enacted: 1997

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Qualifying apprenticeship programs.

NRS: 361.106

Summary of Amendments: Added to NRS by 1997, 1367; A 1999, 967; 2001, 68; 2007, 1722; 2009, 1854

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	25	\$224,479.20
Fiscal Year Total:	25	\$224,479.20

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	27	\$380,910.88
Fiscal Year Total:	27	\$380,910.88

Tax Type: Property**Expenditure Name:** Exemption of property of charitable foundations established by Board of Regents of University of Nevada.**Category:** Exemption**Agency:** Department of Taxation

Department: Local Government Services

Description: All property owned by a charitable foundation established by the Board of Regents of the University of Nevada is exempt from Property Tax, unless it is used for a purpose other than the legitimate functions of the foundation.**Year Enacted:** 1989**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Universities within the State of Nevada.**NRS:** 361.098**Summary of
Amendments:** 1993,397

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	13	\$298,647.90
Fiscal Year Total:	13	\$298,647.90

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	18	\$161,935.78
Fiscal Year Total:	18	\$161,935.78

Tax Type: Property

Expenditure Name: Exemption of property of Nathan Adelson Hospice. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All property of Nathan Adelson Hospice is exempt from Property Tax, unless it is used for any purpose other than carrying out the legitimate functions of hospice care.

Year Enacted: 1983

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public.

NRS: 361.088

Summary of Amendments: Added to NRS by 1983, 753; A 1989, 1034

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	4	\$78,804.29
Fiscal Year Total:	4	\$78,804.29

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	4	\$76,117.16
Fiscal Year Total:	4	\$76,117.16

Tax Type: Property**Expenditure Name:** Exemption of property of Pershing County Kids, Horses, Rodeo Inc.**Category:** Exemption**Agency:** Department of Taxation

Department: Local Government Services

Description: All real and personal property of Pershing County Kids, Horses and Rodeo Inc. is exempt from Property Tax, unless it is used for a purpose other than the legitimate functions of the organization.

Year Enacted: 1997**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Pershing County, Kids, Horses, Rodeo Inc.**NRS:** 361.107**Summary of
Amendments:**

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1	\$276.58
Fiscal Year Total:	1	\$276.58

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1	\$280.60
Fiscal Year Total:	1	\$280.60

Tax Type: Property

Expenditure Name: Exemption of property of surviving spouses.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Property of surviving spouses up to an assessed value of \$1,000, as modified by Consumer Price Index, is exempt from Property Tax. The original affidavit of claim must be accompanied by a death certificate showing the claimant was married to the deceased at the time of their death. Renewal affidavits must be completed each year.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public.

NRS: 361.080

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1971, 142; 1973, 985; 1989, 713; 1999, 2769; 2001, 1546; 2003, 2749; 2005, 2649; 2007, 1876; 2011, 3515

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	10348	\$310,752.26
Fiscal Year Total:	10348	\$310,752.26

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	10044	\$422,447.86
Fiscal Year Total:	10044	\$422,447.86

Tax Type: Property

Expenditure Name: Exemption of property of university fraternities and sororities. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Real property owned by fraternities and sororities whose members are students at UNR or UNLV and use the property as their home, is exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Fraternities and sororities.

NRS: 361.100

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1967, 982; 1969, 1432; 1979, 132; 1991, 2093

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	10	\$41,938.11
Fiscal Year Total:	10	\$41,938.11

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	10	\$42,974.91
Fiscal Year Total:	10	\$42,974.91

Tax Type: Property

Expenditure Name: Exemption of property used for control of air or water pollution.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Property used as a facility, device, or method for the control of air or water pollution is exempt from Property Tax. Taxpayer must supply an annual affidavit to assessor on a form approved by the Department. Certain property is not exempt per NAC 361.046.

Year Enacted: 1973

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Properties used for pollution control.

NRS: 361.077

Summary of Amendments: Added to NRS by 1973, 348; A 1975, 243, 328, 1752; 1987, 811; 1989, 1817; 1991, 2090

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	172	\$18,863,636.75
Fiscal Year Total:	172	\$18,863,636.75

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	173	\$20,859,928.85
Fiscal Year Total:	173	\$20,859,928.85

Tax Type: Property

Expenditure Name: Exemption of public cemeteries and graveyards.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein, shall be exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public Cemeteries.

NRS: 361.130

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	38	\$121,374.99
Fiscal Year Total:	38	\$121,374.99

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	38	\$89,253.58
Fiscal Year Total:	38	\$89,253.58

Tax Type: Property**Expenditure Name:** Exemption of residential improvements made to
remove barriers to persons with disabilities.**Category:** Exemption**Agency:** Department of Taxation

Department: Local Government Services

Description: Improvements to a residence occupied by a person with a disability are exempt from Property Tax. The person must claim the benefit by filing an affidavit setting forth the nature of the improvement and the date of making the improvement. See statute for examples.

Year Enacted: 1977**Sunset Date:** None**Purpose:** Improvements for the removal of barriers.**Who Benefits:** Public.**NRS:** 361.087

Summary of Amendments: Added to NRS by 1977, 385; A 1993, 47

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3	\$277.99
Fiscal Year Total:	3	\$277.99

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3	\$281.63
Fiscal Year Total:	3	\$281.63

Tax Type: Property

Expenditure Name: Exemption of residential property containing shelter protecting against radioactive fallout.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Residential property is exempt from Property Tax up to \$1,000 in assessed value if the shelter protecting against radioactive fallout and meets certain qualifying conditions.

Year Enacted: 1981

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public.

NRS: 361.078 (1)

Summary of Amendments: Added to NRS by 1981, 1179

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1	\$36.60
Fiscal Year Total:	1	\$36.60

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2	\$70.50
Fiscal Year Total:	2	\$70.50

Tax Type: Property**Expenditure Name:** Exemption of State lands and property assigned to the Department of Wildlife. **Category:** Exemption**Agency:** Department of Taxation**Department:** Local Government Services

Description: All property owned by the State is exempt from Property Tax. Land acquired by State and assigned to the Department of Wildlife shall make an annual payment to the county tax receiver for each parcel of real property of an amount equal to the total taxes levied and assessed against the real property in the year in which title was acquired by the State. Payment in lieu of taxes are made by the Department of Wildlife to the county.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** State of Nevada.**NRS:** 361.055

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1959, 282; 1969, 997, 1560; 1977, 1400; 1979, 908; 1981, 630; 1993, 1573; 2003, 1561)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1866	\$40,305,734.87
Fiscal Year Total:	1866	\$40,305,734.87

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1925	\$39,837,828.08
Fiscal Year Total:	1925	\$39,837,828.08

Tax Type: Property

Expenditure Name: Exemption of unpatented mines and mining claims. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Unpatented mines and mining claims are exempt from Property Tax, except for possessory interests in lands held by U.S. or State of Nevada.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public.

NRS: 361.075

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	22	\$8,431.28
Fiscal Year Total:	22	\$8,431.28

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	22	\$8,588.16
Fiscal Year Total:	22	\$8,588.16

Tax Type: Property

Expenditure Name: Exemptions of certain Charitable Corporations.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Property occupied and used by corporation meeting certain qualifying criteria are exempt from Property Tax.

Year Enacted: 1933

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Charitable Corporations.

NRS: 361.140

Summary of Amendments: [1:66:1933; 1931 NCL § 983] + [2:66:1933; 1931 NCL § 983.01]—(NRS A 1979, 496; 1991, 2094)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	831	\$10,123,062.90
Fiscal Year Total:	831	\$10,123,062.90

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	720	\$8,322,535.64
Fiscal Year Total:	720	\$8,322,535.64

Tax Type: Property**Expenditure Name:** Exemptions of certain lodges, societies and similar charitable or benevolent organizations. **Category:** Exemption**Agency:** Department of Taxation

Department: Local Government Services

Description: The funds, furniture, paraphernalia and regalia owned by any lodge of the Benevolent Protective Order of Elks, Fraternal Order of Eagles, Free and Accepted Masons, Independent Order of Odd Fellows, Knights of Pythias or Knights of Columbus, or by any similar charitable organization, or by the Lahontan Audubon Society, the National Audubon Society, Inc., of New York, the Defenders of Wildlife of the District of Columbia or any similar benevolent or charitable society, so long as they are used for the legitimate purposes of such lodge or society or for such charitable or benevolent purposes, are exempt from Property Tax.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Certain charitable organizations.**NRS:** 361.135

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1967, 982; 1971, 143; 1973, 1670; 2007, 1882

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	301	\$1,217,032.37
Fiscal Year Total:	301	\$1,217,032.37

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	460	\$1,339,202.77
Fiscal Year Total:	460	\$1,339,202.77

Tax Type: Property**Expenditure Name: Exemptions of certain organizations.****Category: Exemption****Agency:** Department of Taxation**Department:** Local Government Services

Description: All real and personal property is exempt from tax, unless it is used for a purpose other than the legitimate functions of the organization. Foundations exempt from taxation include: Young Men's Christian Association, Young Women's Christian Association, American National Red Cross, Salvation Army Corp, Girl Scouts of America, Camp Fire Girls, Boy Scouts of America, Sierra Arts Foundation, Nevada Museum of Art, Inc.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.

Who Benefits: The Nevada Museum of Art, Inc., the Boulder City Museum and Historical Association, the Young Men's Christian Association, the Young Women's Christian Association, the American National Red Cross or any of its chapters in the State of Nevada, the Salvation Army Corps, the Girl Scouts of America, the Camp Fire Girls, Inc., the Boy Scouts of America and the Sierra Arts, Thunderbird Lodge Preservation Society.

NRS: 361.110

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1963, 63; 1983, 913; 1985, 4; 1989, 8; 1995, 34; 2007, 2907; 2013, 317)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	53	\$887,651.21
Fiscal Year Total:	53	\$887,651.21

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	64	\$970,154.46
Fiscal Year Total:	64	\$970,154.46

Tax Type: Property

Expenditure Name: Exemptions of non-commercial theaters.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Buildings, furniture & equipment of non-commercial theaters owned and operated by nonprofit educational corporations organized for the exclusive purpose of conducting theater practice classes and the production of plays on a nonprofessional basis are exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Non-commercial theaters.

NRS: 361.145

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1971, 143, 876

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4	\$2,902.04
Fiscal Year Total:	4	\$2,902.04

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4	\$2,770.55
Fiscal Year Total:	4	\$2,770.55

Tax Type: Property

Expenditure Name: Exemptions of nonprofit private schools.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Nonprofit private schools, with lots appurtenant thereto and furniture and equipment, shall be exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Non-profit private schools.

NRS: 361.105

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	17	\$638,119.21
Fiscal Year Total:	17	\$638,119.21

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	51	\$1,198,043.48
Fiscal Year Total:	51	\$1,198,043.48

Tax Type: Property

Expenditure Name: Exemptions of property of Nevada Children's Foundation, Inc., Nevada Heritage Association, Inc., and Habitat for Humanity International. **Category:** Exemption

Agency: Department of Taxation **Department:** Local Government Services

Description: All real and personal property of the Nevada Children's Foundation, Nevada Heritage Association and the Habitat for Humanity International located in the State of Nevada is exempt from taxation when the property is used for its legitimate function.

Year Enacted: 1953 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Nevada Children's Foundation, Inc., Nevada Heritage Association, Inc., and Habitat for Humanity International.

NRS: 361.115

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 2005, 2654)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	23	\$5,254.62
Fiscal Year Total:	23	\$5,254.62

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	14	\$5,431.98
Fiscal Year Total:	14	\$5,431.98

Tax Type: Property

Expenditure Name: Exemptions of Volunteer Fire Departments.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All Property Taxes are exempt, unless it is used for any purpose other than carrying out the legitimate functions of a Volunteer Fire Department.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Volunteer Fire Departments.

NRS: 361.150

Summary of Amendments: 1.1:344:1953; added 1955, 199]—(NRS A 1973, 334

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	37	\$165,748.08
Fiscal Year Total:	37	\$165,748.08

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	34	\$160,875.51
Fiscal Year Total:	34	\$160,875.51

Tax Type: Property

Expenditure Name: Household goods and furniture are exempted.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Household goods, furniture except certain appliances and furniture of time-share projects, are exempt from Property Tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 361.069

Summary of Amendments: Added to NRS by 1979, 1233; A 1983, 1192; 1989, 169; 1997, 1569; 2001, 1545; 2005, 2648

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property**Expenditure Name:** Partial abatement of certain property taxes for buildings or structures that meet certain standards under Green Building Rating System.**Category:** Abatement**Agency:** Department of Taxation

Department: Local Government Services

Description: Taxes on qualifying property is abated for a duration of not more than 10 years and in an amount which varies with the Leadership in Energy and Environmental Designs (LEED) level of certification.**Year Enacted:** 2007**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Qualifying property.**NRS:** 701A.110**Summary of Amendments:** Added to NRS by 2007, 3375; A 2009, 988; 2011, 1654, 2067, 3474; 2013, 3186, 3197

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	39	\$5,582,719.91
Fiscal Year Total:	39	\$5,582,719.91

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	39	\$6,549,994.00
Fiscal Year Total:	39	\$6,549,994.00

Tax Type: Property**Expenditure Name:** Partial abatement of certain property taxes for businesses and facilities using recycled material.**Category:** Abatement**Agency:** Department of Taxation**Department:** Local Government Services

Description: Duration of abatement not to exceed 10 years and must not exceed 50% of the taxes on personal property payable by a business each year. Commission on Economic Development determines whether abatement may be awarded using certain criteria.

Year Enacted: 2007**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Recycled material businesses.**NRS:** 701A.210

Summary of Amendments: Added to NRS by 2007, 3378; A 2011, 3477

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Partial abatement of taxes imposed on certain new or expanded businesses. **Category:** Abatement

Agency: Department of Taxation

Department: Local Government Services

Description: Duration of abatement not to exceed 10 years and must not exceed 50% of the taxes on personal property payable by a business each year. Commission on Economic Development determines whether abatement may be awarded using certain criteria.

Year Enacted: 1997

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: New or expanded business that meet certain requirements.

NRS: 361.0687

Summary of Amendments: Added to NRS by 1997, 3310; A 1999, 1743; 2001, 1580, 1581, 1983; 2003, 56, 2923, 2927; 2005, 1513, 1515; 2007, 3381, 3383; 2011, 3466; 2013, 27th Special Session, 15, 16, effective July 1, 2032

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	55	\$2,516,152.77
Fiscal Year Total:	55	\$2,516,152.77

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	69	\$3,037,562.40
Fiscal Year Total:	69	\$3,037,562.40

Tax Type: Property**Expenditure Name:** Partial abatement of taxes levied on certain residential rental dwellings.**Category:** Abatement**Agency:** Department of Taxation**Department:** Local Government Services

Description: Taxes on property other than residential must be partially abated for the amount which exceeds up to 108% of the prior year's taxes, except for certain multi-family buildings that meet the requirements found in NRS 361.4724.

Year Enacted: 2005**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** General public.**NRS:** 361.4724

Summary of Amendments: 2005,1747; 2007,1890; 2009, 1223

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	42270	\$977,482.16
Fiscal Year Total:	42270	\$977,482.16

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	49918	\$2,270,761.82
Fiscal Year Total:	49918	\$2,270,761.82

Tax Type: Property

Expenditure Name: Partial abatement of taxes levied on certain single-family residences. **Category:** Abatement

Agency: Department of Taxation

Department: Local Government Services

Description: Taxes on qualifying residential property must be partially abated for the amount which exceeds 103% of the prior year's taxes. See Statutes and regulations for guidance.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 361.4723

Summary of Amendments: Added to NRS by 2005, 36; A 2005, 1747; 2007, 1890; 2009, 1223

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	447054	\$19,089,470.49
Fiscal Year Total:	447054	\$19,089,470.49

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	423096	\$32,125,330.85
Fiscal Year Total:	423096	\$32,125,330.85

Tax Type: Property

Expenditure Name: Partial abatement of taxes levied on property for which assessed valuation has been established or on remainder parcel of real property.

Category: Abatement

Agency: Department of Taxation

Department: Local Government Services

Description: Taxes on property other than residential must be partially abated for the amount which exceeds up to 108% of the prior year's taxes. See statute and regulations for guidance.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 361.4722

Summary of Amendments: Added to NRS by 2005, 39; A 2005, 1750; 2007, 1885, 1888; 2009, 1221

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	495609	\$66,174,866.95
Fiscal Year Total:	495609	\$66,174,866.95

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	478392	\$88,980,087.34
Fiscal Year Total:	478392	\$88,980,087.34

Tax Type: Property

Expenditure Name: Partial abatement: Renewable energy facilities. **Category:** Abatement

Agency: Department of Taxation

Department: Local Government Services

Description: Duration of abatement must be for 20 years and be equal to 55% of the taxes on real and personal property. The Nevada Energy Commissioner approves applications.

Year Enacted: 2009

Sunset Date: 6/30/2049

Purpose: Legislative intent not defined in Statute.

Who Benefits: Renewable energy facilities.

NRS: 701A.370 1(a)

Summary of Amendments: Added to NRS by 2009, 2004; A 2009, 2010; 2011, 2073, 2896, 3481; 2013, 3427, effective July 1, 2015

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	14	\$6,515,836.36
Fiscal Year Total:	14	\$6,515,836.36

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	17	\$7,772,460.91
Fiscal Year Total:	17	\$7,772,460.91

Tax Type: Property**Expenditure Name: Patented Mining Claims.****Category: Exemption****Agency:** Department of Taxation

Department: Local Government Services

Description: Upon receipt of an affidavit from the county recorder pursuant to NRS 362.050, the assessor shall exclude from the roll the assessment against the patented mine or mining claim named in the affidavit.

Year Enacted: 1975**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Owners of patented mining claims.**NRS:** 362.040

Summary of Amendments: NRS A 1975, 317; 1989, 33; 2013, 3120, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	671	\$157,786.00
Fiscal Year Total:	671	\$157,786.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	626	\$110,144.12
Fiscal Year Total:	626	\$110,144.12

Tax Type: Property

Expenditure Name: Personal property in transit.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Personal property in transit through this State is exempt from Personal Property Tax.

Year Enacted: 1949

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Business.

NRS: 361.160

Summary of 2:77:1949; A 1954, 28] + [3:77:1949; A 1955, 600]—(NRS A 1961, 594; 1969, 662; 1973, 349;

Amendments: 1991, 1945

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Possessory interest–Geothermal leases.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in geothermal leases for resources which have not been put into commercial production is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of geothermal leases.

NRS: 361.157 2(g)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Possessory interest–Indian tribe.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in property of any Indian tribe held in trust by the U.S. is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Indian Tribes.

NRS: 361.157 2(e)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	298	\$1,348,831.72
Fiscal Year Total:	298	\$1,348,831.72

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	148	\$1,051,160.52
Fiscal Year Total:	148	\$1,051,160.52

Tax Type: Property

Expenditure Name: Possessory interest–Occasional rental of meeting rooms.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in property used as meeting rooms or similar facilities for periods of less than 30 consecutive days is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Those using meeting rooms for a short period of time.

NRS: 361.157 2(l)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Possessory interest–Parsonage.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in a parsonage owned by a recognized religious society or corporation when used exclusively as a parsonage is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Parsonages.

NRS: 361.157 2(i)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	44	\$138,757.50
Fiscal Year Total:	44	\$138,757.50

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	41	\$104,823.60
Fiscal Year Total:	41	\$104,823.60

Tax Type: Property**Expenditure Name:** Possessory interest–Property leased under the provisions of the Taylor Grazing Act, United States Forest Services, Bureau of Reclamation.**Category:** Exemption**Agency:** Department of Taxation

Department: Local Government Services

Description: A possessory interest in property used by persons, associations or corporations according to the Taylor Grazing Act, United States Forest Service or the Bureau of Reclamation is exempt from Property Tax.**Year Enacted:** 1965**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Lessor of property.**NRS:** 361.157 2(d)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Possessory Interest–Public airport, park, market or fairground is exempt. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: The possessory interest in otherwise exempt property is taxable, except for real property located upon a public airport, park, market, or fairground are exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Public airport, park, market or fairgrounds.

NRS: 361.157 2(a)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	12	\$2,513,315.25
Fiscal Year Total:	12	\$2,513,315.25

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	13	\$3,442,722.67
Fiscal Year Total:	13	\$3,442,722.67

Tax Type: Property

Expenditure Name: Possessory interest–Shelter for elderly or indigent. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in property which is used to provide shelter at a reduced rate to the elderly or indigent is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Elderly or indigent.

NRS: 361.157 2(k)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Possessory interest–State-supported educational institution.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A possessory interest in the property of any state-supported educational institution is exempt, except any part located within a Tax Increment Area (TIA) created pursuant to NRS 278C.155 is exempt from Property Tax.

Year Enacted: 1965

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: State-supported educational institutions.

NRS: 361.157 2(c)

Summary of Amendments: Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	1	\$494.10
Fiscal Year Total:	1	\$494.10

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Private cemeteries and places of burial.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Real property of a non-profit corporation governed by the provisions of NRS Chapter 82 formed for the purposes of procuring and holding lands to be used exclusively for a cemetery are exempt, so long as the lots or plots remain dedicated to the purpose of a cemetery are exempt from Property Tax.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Certain private cemeteries.

NRS: 361.132

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	266	\$7,894.83
Fiscal Year Total:	266	\$7,894.83

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	267	\$8,787.41
Fiscal Year Total:	267	\$8,787.41

Tax Type: Property**Expenditure Name:** Property and buildings used for care or relief of orphan children, or of sick, infirm or indigent persons.**Category:** Exemption**Agency:** Department of Taxation**Department:** Local Government Services**Description:** Property on which stands a hospital or other charitable asylum for the care or relief of orphans or sick, infirm or indigent persons owned by a qualifying non-profit corporation, is exempt from Property Tax.**Year Enacted:** 1991**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Public.**NRS:** 361.083**Summary of Amendments:** Added to NRS by 1991, 1314

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	43	\$6,376,761.65
Fiscal Year Total:	43	\$6,376,761.65

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	33	\$5,528,499.07
Fiscal Year Total:	33	\$5,528,499.07

2013 - Expenditure Explanation: hospitals may have been exempted under other statutes and expenditure amount is reported there.

2014 - Expenditure Explanation: hospitals may have been exempted under other statutes and expenditure amount is reported there.

Tax Type: Property**Expenditure Name:** Property of Archaeological Conservancy, Nature Conservancy, American Land Conservancy and Nevada Land Conservancy.**Category:** Exemption**Agency:** Department of Taxation

Department: Local Government Services

Description: Real property including improvements is exempt if: the property is held for acquisition by a Federal, state or local government and the said government has agreed in writing to consider acquiring said real property; or if the property will be held indefinitely and vested in the listed conservancy organization. If the property is held for purposes of conservation for any entity other than the State or local government, the land must be assessed as first class pasture. If the property is transferred for purposes other than conservation, taxes must be collected for each year it was exempt.

Year Enacted: 1969**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** American Land Conservancy.**NRS:** 361.111

Summary of Amendments: (Added to NRS by 1969, 1111; A 1993, 2513; 1999, 1232; 2007, 1881; 2009, 572)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	23	\$6,525.40
Fiscal Year Total:	23	\$6,525.40

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	31	\$9,895.89
Fiscal Year Total:	31	\$9,895.89

Tax Type: Property

Expenditure Name: Property of counties, towns, Nevada Rural Housing Authority and certain other political subdivisions are exempt. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Property of counties, domestic municipal corporations, irrigation drainage, reclamation district, or town, except for certain community pastures, is exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Local Governments.

NRS: 361.060

Summary of Amendments: [Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1967, 1125; 1995, 816; 2003, 1683)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	10073	\$113,782,894.79
Fiscal Year Total:	10073	\$113,782,894.79

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	10436	\$115,397,124.34
Fiscal Year Total:	10436	\$115,397,124.34

Tax Type: Property

Expenditure Name: Property of school districts and charter schools are exempt. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All property owned by any legally created school district or charter school and devoted to public school purposes is exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: School Districts and Charter Schools.

NRS: 361.065

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1979, 1642; 2001, 3165

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	2002	\$64,982,970.92
Fiscal Year Total:	2002	\$64,982,970.92

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	1983	\$64,286,346.26
Fiscal Year Total:	1983	\$64,286,346.26

Tax Type: Property**Expenditure Name: Property of trusts for furtherance of public functions is exempted.****Category: Exemption****Agency:** Department of Taxation

Department: Local Government Services

Description: Property of a trust created for the benefit of any public function pursuant to law is exempt from Property Tax, however, payment in lieu of taxes may be paid to the beneficiary if so provided in any agreement contained in the instrument creating the trust.

Year Enacted: 1971**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Public.**NRS:** 361.062

Summary of Amendments: Added to NRS by 1971, 1036; A 1975, 1408

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: Property of water users, nonprofit associations and nonprofit cooperative corporations are exempt. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All property of water users of nonprofit association and nonprofit cooperative corporation is exempt Personal Property and Property Tax, unless it is used for any purpose other than carrying out the legitimate functions of a water users' nonprofit cooperative corporation.

Year Enacted: 1969

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Water user's of nonprofit corporations.

NRS: 361.073

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3	\$923.38
Fiscal Year Total:	3	\$923.38

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	6	\$1,143.74
Fiscal Year Total:	6	\$1,143.74

Tax Type: Property

Expenditure Name: Property related to public use of a privately owned airport is exempted. **Category:** Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Improvement of land by the public as an airport is a municipal purpose, whether or not the airport is owned or operated by a local government is exempt from Property Tax.

Year Enacted: 1985

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General Public.

NRS: 361.061

Summary of Amendments: (Added to NRS by 1985, 869)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1	\$12,002.57
Fiscal Year Total:	1	\$12,002.57

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1	\$12,002.57
Fiscal Year Total:	1	\$12,002.57

Tax Type: Property**Expenditure Name:** Property related to public use of privately owned park is exempted. **Category:** Exemption**Agency:** Department of Taxation**Department:** Local Government Services

Description: The initial claim for exemption from Property Tax, must be accompanied by a copy of the agreement with a local government that the property may be used by the public without charge. A sign must also be posted at each entrance to the park. The exemption does not include areas from which income is derived.

Year Enacted: 1995**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Public.**NRS:** 361.0605**Summary of
Amendments:**

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	22	\$200,168.26
Fiscal Year Total:	22	\$200,168.26

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	22	\$210,081.91
Fiscal Year Total:	22	\$210,081.91

Tax Type: Property

Expenditure Name: Rate of tax upon net proceeds-Geothermal Operation.

Category: Preferential Tax R

Agency: Department of Taxation

Department: Local Government Services

Description: If a geothermal operation is taxable pursuant to NRS 362.100 to 362.240, inclusive, the rate of tax upon mineral extraction by the operation is an amount equal to the combined rate of tax ad valorem, including any rate levied by the State of Nevada, for property at the situs of the operation multiplied by the net proceeds.

Year Enacted: 1989

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Geothermal companies.

NRS: 362.140 (4)

Summary of Amendments: NRS A 1989, 38, 1537; 2013, 3129, effective November 25, 2014, if the provisions of Senate Joint Resolution No. 15 (2011) are approved and ratified by the voters at the 2014 General Election

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2	\$216,122.30
Fiscal Year Total:	2	\$216,122.30

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3	\$235,513.46
Fiscal Year Total:	3	\$235,513.46

Tax Type: Property

Expenditure Name: The exemption of certain vehicles.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All vehicles, as defined in NRS 371.020, are exempt from taxation under the provisions of this chapter, except mobile homes which constitute "real estate" or "real property."

Year Enacted: 1963

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 361.067

Summary of Amendments: Added to NRS by 1963, 1121; A 1979, 824; 2003, 2744

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Property

Expenditure Name: United States property exempted.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: All property owned by the United States is exempt from Property Tax.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Government.

NRS: 361.050

Summary of 1954,29; 1955, 340

Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	18936	\$257,981,783.30
Fiscal Year Total:	18936	\$257,981,783.30

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	20417	\$279,675,499.63
Fiscal Year Total:	20417	\$279,675,499.63

Tax Type: Property

Expenditure Name: Veteran Organizations.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Up to \$10,000 assessed value, adjusted by Consumer Price Index, of Funds, furniture, paraphernalia and regalia owned by certain charitable organizations as well as real estate and fixtures, is exempt. If the real estate is leased, the exemption does not apply to the portion so leased or rented.

Year Enacted: 1953

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Veterans Organizations.

NRS: 361.095

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1971, 143; 1975, 507; 2001, 1528; 2005, 2653; 2007, 1881

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	14	\$48,216.52
Fiscal Year Total:	14	\$48,216.52

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	16	\$48,487.77
Fiscal Year Total:	16	\$48,487.77

Tax Type: Property**Expenditure Name: Veterans.****Category: Exemption****Agency:** Department of Taxation

Department: Local Government Services

Description: Property to the extent of \$2,000 assessed value, adjusted by Consumer Price Index "CPI", of property may be exempt. Only the property of residents meeting certain qualifying criteria is eligible for exemption from Property Tax.

Year Enacted: 1953**Sunset Date:** None**Purpose:** Legislative intent not defined in Statute.**Who Benefits:** Veterans.**NRS:** 361.090

Summary of Amendments: Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1957, 320; 1963, 53; 1966, 4; 1967, 557; 1973, 986; 1977, 1488; 1983, 471; 1987, 812, 1527; 1989, 714; 1991, 1925, 2091; 1993, 586; 1995, 2296; 1999, 2770; 2001, 1521, 1523; 2003, 2751, 2752; 2005, 2650; 2007, 1878; 2011, 3516; 2013, 2509

Fiscal Year 2013 Expenditures

Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	20834	\$1,751,064.53
Fiscal Year Total:	20834	\$1,751,064.53

Fiscal Year 2014 Expenditures

Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	20242	\$1,699,790.67
Fiscal Year Total:	20242	\$1,699,790.67

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemption-Former Spouse.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A transfer of title between former spouses in compliance with a decree of divorce is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: legislative intent not defined in Statute.

Who Benefits: general public.

NRS: 375.090 (6)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1691	\$1,969,376.78
Fiscal Year Total:	1691	\$1,969,376.78

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1645	\$1,915,804.14
Fiscal Year Total:	1645	\$1,915,804.14

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-Change of Identity.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: For real property a mere change in identity, is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 375.090 (1)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1011	\$3,433,653.72
Fiscal Year Total:	1011	\$3,433,653.72

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1250	\$4,245,368.10
Fiscal Year Total:	1250	\$4,245,368.10

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-Death Deed.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A conveyance of real property by deed which becomes effective upon the death of the grantor pursuant to NRS 111.655 to 111.699, inclusive is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 375.090 (10)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716, 1037; 2001, 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1399	\$755,251.01
Fiscal Year Total:	1399	\$755,251.01

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	1840	\$993,325.14
Fiscal Year Total:	1840	\$993,325.14

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-Education Foundation.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A transfer of title for real property to an educational foundation is exempt from the Real Property Transfer Tax.

Year Enacted: 1993

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: People who transfer property to educational foundations.

NRS: 375.090 (12)

Summary of Amendments: 1993, 2308, 2624; 1995, 716, 1037; 2001, 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4	\$59,702.03
Fiscal Year Total:	4	\$59,702.03

2013 - Expenditure Explanation: There were no deed transfers for 2013.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-Joint Tenant.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A transfer of title of real property without consideration from one joint tenant or tenants in common to one or more remaining joint tenant or tenants in common is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 375.090 (4)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	3402	\$13,859,294.46
Fiscal Year Total:	3402	\$13,859,294.46

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2818	\$11,480,156.32
Fiscal Year Total:	2818	\$11,480,156.32

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-Related Persons.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A transfer, assignment or other conveyance of real property if the owner of the property is related to the person to whom it is conveyed within the first degree of lineal consanguinity or affinity is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 375.090 (5)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	24458	\$49,481,108.63
Fiscal Year Total:	24458	\$49,481,108.63

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	23284	\$47,105,983.05
Fiscal Year Total:	23284	\$47,105,983.05

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-Taxes on Transfers of Real Property
through bankruptcy.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: The making, delivery or filing of conveyances of real property to make effective any plan of reorganization or adjustment confirmed or approved by the Bankruptcy Act is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 375.090 (11)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	111	\$1,099,723.74
Fiscal Year Total:	111	\$1,099,723.74

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	113	\$1,119,538.58
Fiscal Year Total:	113	\$1,119,538.58

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-To or From Trust.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A transfer of title to or from a trust without consideration if a certificate of trust is presented at the time of the transfer of the real property is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 375.090 (7)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	28790	\$25,422,459.18
Fiscal Year Total:	28790	\$25,422,459.18

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	23999	\$21,191,858.21
Fiscal Year Total:	23999	\$21,191,858.21

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-Transfer of title recognizing the true status of ownership of real property.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A transfer of the title for real property recognizing the true status of ownership of the real property is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 375.090 (3)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	12836	\$17,886,539.91
Fiscal Year Total:	12836	\$17,886,539.91

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	10340	\$14,408,446.77
Fiscal Year Total:	10340	\$14,408,446.77

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-Transfer, assignment or other conveyance of real property to a business if the person owns the business.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Transfer, assignment or other conveyance of real property to a corporation or other business organization if the person conveying the property owns 100 percent of the corporation or organization to which the conveyance is made is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Business.

NRS: 375.090 (9)

Summary of Amendments: Added to NRS by 1967, 1761; A 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 2053; 1993, 2308, 2624; 1995, 716, 1037; 2001, 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	3095	\$8,863,788.49
Fiscal Year Total:	3095	\$8,863,788.49

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2481	\$7,105,350.32
Fiscal Year Total:	2481	\$7,105,350.32

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemptions-University Foundation.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A transfer of real property to a university foundation is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: University foundations.

NRS: 375.090 (13)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	2	\$22,217.20
Fiscal Year Total:	2	\$22,217.20

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	3	\$33,325.80
Fiscal Year Total:	3	\$33,325.80

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Exemption-Transfer of title to the Government.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: A transfer of real property title to the United States, any territory or state or any agency, department, instrumentality or political subdivision is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: legislative intent not defined in Statute.

Who Benefits: Government entities.

NRS: 375.090 (2)

Summary of Amendments: Added to NRS by 1967, 1761; A 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 2053; 1993, 2308, 2624; 1995, 716, 1037; 2001, 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 2007, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	6113	\$3,741,538.58
Fiscal Year Total:	6113	\$3,741,538.58

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4021	\$2,461,103.65
Fiscal Year Total:	4021	\$2,461,103.65

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Real Property Transfer Tax

Expenditure Name: Unpatented mines or mining claims.

Category: Exemption

Agency: Department of Taxation

Department: Local Government Services

Description: Transfers of assignments or conveyances of unpatented mines or mining claims is exempt from the Real Property Transfer Tax.

Year Enacted: 1967

Sunset Date: None

Purpose: Legislative intent is not defined in Statute.

Who Benefits: General public.

NRS: 375.090 (8)

Summary of Amendments: 1969, 569; 1971, 246; 1985, 862, 2046; 1991, 1122, 20253; 1993, 2308, 2624; 1995, 716,1037; 2001; 1593; 2003, 3486; 2003, 20th Special Session, 172, 174; 2005, 962, 2057, 2488; 207, 3393; 2009, 1112; 2011, 1354

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	432	\$28,249.42
Fiscal Year Total:	432	\$28,249.42

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	336	\$21,971.77
Fiscal Year Total:	336	\$21,971.77

The information provided is a projection based off of the available information provided by the counties.

Tax Type: Registration

Expenditure Name: Antique vehicle-Trucks and truck-tractors.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Allows the Department to issue special license plates and registration certificates to residents of Nevada for an antique truck or truck-tractors, if the Department has received more than 250 applications. The vehicle must not be used for general transportation and only for truck shows exhibits, parades or similar activities.

Year Enacted: 1973

Sunset Date: None

Purpose: Legislative intent not defined in Statue.

Who Benefits: Owners of Antique Trucks and Tractors.

NRS: 482.3811

Summary of Amendments: Added to NRS by 2001, 1859

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	87	\$12,441.00
Fiscal Year Total:	87	\$12,441.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	86	\$13,330.00
Fiscal Year Total:	86	\$13,330.00

Tax Type: Registration

Expenditure Name: Exemption from registration-Electric bicycles.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Vehicles defined as an electric bicycle are exempt from registration. This term is defined in NRS 482.0287.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of electric bicycles.

NRS: 482.210 1(d)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemption from registration-Golf carts.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Vehicles defined as a golf cart are exempt from registration. This term is defined in NRS 482.044.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of golf carts.

NRS: 482.210 1(e)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemption from registration-Implements of husbandry.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Vehicles defined as implements of husbandry are exempt from registration. This term is partially defined in NRS 482.035 and includes a vehicle used solely for agricultural use.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of implements of husbandry equipment.

NRS: 482.210 1(b)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemption from registration-Mobile equipment. **Category:** Exemption

Agency: Department of Motor Vehicles Department: Motor Carrier Division/Tax and Licensing

Description: Vehicles that are classified as special mobile equipment are exempt from registration.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statue.

Who Benefits: Owners of special mobile equipment.

NRS: 482.210 1(a)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemption from registration-Mopeds.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Vehicles defined as a moped are exempt from registration. This term is defined in NRS 482.069.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of mopeds.

NRS: 482.210 1(f)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemption from registration-Motorized wheelchair. **Category:** Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Vehicles defined as a motorized conveyance for a wheelchair are exempt from registration. This term is defined in NRS 482.210(2).

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of motorized conveyances for wheelchairs.

NRS: 482.210 1(h)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Exemption from registration-Towable tools.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Vehicles defined as a towable tool or equipment are exempt from registration. This term is defined in NRS 484D.055.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Owners of towable tools or equipment.

NRS: 482.210 1(g)

Summary of Amendments: Part 6:202:1931; A 1941, 51; 1949, 511; 1953, 52]—(NRS A 1963, 348; 1973, 470; 1975, 1075; 1979, 1223; 1981, 620; 1983, 436; 1991, 2330; 2009, 394

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration**Expenditure Name: Fire trucks.****Category: Exemption****Agency:** Department of Motor Vehicles

Department: Management Services and Programs

Description: Allows the Department to issue special license plates and registration certificates to residents of Nevada for a fire truck only used for exhibits, parades and similar activities in lieu of annual registration, fees and Government Service Tax.

Year Enacted: 1993**Sunset Date:** None**Purpose:** Legislative intent not defined in statute.**Who Benefits:** Fire truck used for musters, exhibits, parades or similar activities.**NRS:** 482.3795

Summary of Added to NRS by 1993, 513; A 2001, 329
Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	28	\$4,004.00
Fiscal Year Total:	28	\$4,004.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	29	\$4,495.00
Fiscal Year Total:	29	\$4,495.00

Tax Type: Registration

Expenditure Name: Registration of vehicle of nonresident owner not required for a non-resident in this state for a period of not more than 30 days in the aggregate in any calendar year.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: Allows for a nonresident to operate a vehicle without registration of the vehicle in this State for a period not more than 30 days in the aggregate in any 1 calendar year.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Out of State Students, Active duty Military Service member, Migrant or seasonal farm worker, border state employees that commute into Nevada for employment.

NRS: 482.385 1(a)(b)

Summary of Amendments: Part 17:202:1931; A 1933, 249; 1937, 330; 1941, 279; 1943, 266; 1951, 156; 1955, 350]—(NRS A 1960, 130; 1961, 131, 350; 1963, 215; 1973, 1568; 1975, 334; 1981, 474; 1983, 1005; 1985, 1836; 1989, 705, 1169, 1422; 1991, 1990; 1995, 2727; 2001, 332; 2003, 3378; 2005, 2062; 2009, 3015; 2011, 1588; 2013, 2950

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Registration

Expenditure Name: Registration of vehicle of nonresident owner not required.-Exempts border state employees from registering their vehicle(s) in Nevada.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Motor Carrier Division/Tax and Licensing

Description: This statute provides a vehicle registration exception to certain persons who are out-of-state residents and operating a vehicle in Nevada.

Year Enacted: 1931

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Residents from a bordering state who are employed in Nevada.

NRS: 482.385 2(c)

Summary of Amendments: Part 17:202:1931; A 1933, 249; 1937, 330; 1941, 279; 1943, 266; 1951, 156; 1955, 350]—(NRS A 1960, 130; 1961, 131, 350; 1963, 215; 1973, 1568; 1975, 334; 1981, 474; 1983, 1005; 1985, 1836; 1989, 705, 1169, 1422; 1991, 1990; 1995, 2727; 2001, 332; 2003, 3378; 2005, 2062; 2009, 3015; 2011, 1588; 2013, 2950

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Abatement for Business in Certain Areas of Economic Development.

Category: Abatement

Agency: Department of Taxation

Description: A business that intends to locate or expand in certain economic development zones may apply for a partial abatement of Sales and Use Tax for purchase of eligible machinery or equipment used by the new or expanded businesses located in certain areas of economic development.

Year Enacted: 2005

Sunset Date: None

Purpose: Economic Development.

Who Benefits: Business that locate or expand in certain economic development zones.

NRS: 274.310 and 274.320

Summary of Amendments: A 2011, 3452; 2013, 27th Special Session, 21.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$753,234.78
Fiscal Year Total:	1	\$753,234.78

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1	\$5,935,168.65
Fiscal Year Total:	1	\$5,935,168.65

Tax Type: Sales and Use Tax

Expenditure Name: Abatement for eligible machinery or equipment used by certain new or expanded businesses.

Category: Abatement

Agency: Department of Taxation

Description: A person who maintains a business or intends to locate a business in this State may, pursuant to NRS 360.750, apply to the Office of Economic Development for an abatement from the taxes imposed by this chapter on the gross receipts from the sale, and the storage, use or other consumption, of eligible machinery or equipment for use by a business which has been approved for an abatement pursuant to NRS 360.750.

Year Enacted: 1995

Sunset Date: None

Purpose: Economic Development.

Who Benefits: General Business.

NRS: 374.357

Summary of Amendments: (Added to NRS by 1995, 744; A 1999, 1748; 2001, 1583; 2003, 2925, 2927; 2007, 3384; 2011, 3468)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	44	\$7,661,265.44
Fiscal Year Total:	44	\$7,661,265.44

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	55	\$13,324,059.83
Fiscal Year Total:	55	\$13,324,059.83

Tax Type: Sales and Use Tax

Expenditure Name: Animals and plants intended for human consumption, feed and fertilizer.

Category: Exemption

Agency: Department of Taxation

Description: Animals and plants intended for human consumption are exempt from sales and use tax. Feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption sold in the regular course of business is exempt from sales and use tax. Fertilizer to be applied to land the products of which are to be used as food for human consumption sold in the regular course of business is also exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Agriculture related Industry and general public.

NRS: 372.280

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	4137	\$60,439,623.00
Fiscal Year Total:	4137	\$60,439,623.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: The information was estimated using the United States Department of Agriculture (USDA) 2012 Census of Agriculture for Nevada. The expenditure amount is derived by calculating the total weighted sales per county, multiplying the amounts by the applicable county tax rate, and adding up the totals for each county.

Source: [http://www.agcensus.usda.gov/Publications/2012/Online Resources/Rankings of Market Value/Nevada/](http://www.agcensus.usda.gov/Publications/2012/Online%20Resources/Rankings%20of%20Market%20Value/Nevada/)

2014 - Expenditure Explanation: The Federal data required to make the estimate for fiscal year 2014 is not available.

Tax Type: Sales and Use Tax

Expenditure Name: Application of exemption for aircraft and major components of aircraft.

Category: Exemption

Agency: Department of Taxation

Description: The Department shall apply the Sales and Use Tax exemption to all types of indirect and direct sales to air carriers.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Air Carriers.

NRS: 372.726

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Broadcasting activities.

Category: Exemption

Agency: Department of Taxation

Description: The Department shall consider certain broadcasting activities not taxable pursuant to the provisions of the Sales and Use Tax chapter.

Year Enacted: 1993

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Broadcasting Business.

NRS: 372.734

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Collection Allowance.

Category: Subtraction

Agency: Department of Taxation

Description: Taxpayer involved in sales, may deduct and withhold 0.25 percent from the taxes otherwise due from him or her as reimbursement for the cost of collecting the tax.

Year Enacted: 1979

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Businesses that are reporting sales tax to the department.

NRS: 372.370

**Summary of
Amendments:** No amendments.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	70698	\$7,688,961.24
Fiscal Year Total:	70698	\$7,688,961.24

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	70696	\$7,935,162.00
Fiscal Year Total:	70696	\$7,935,162.00

Tax Type: Sales and Use Tax

Expenditure Name: Containers.

Category: Exemption

Agency: Department of Taxation

Description: The sales, storage, use or other consumption of Food containers designed for specific uses are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Food Industry.

NRS: 372.290

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Deduction of certain bad debts from taxable sales. **Category:** Deduction

Agency: Department of Taxation

Description: If a retailer is unable to collect all or part of the sales price of a sale, the retailer is entitled to receive a deduction from his or her taxable sales for that bad debt.

Year Enacted: 2003

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Business owners.

NRS: 372.368

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Domestic fuels.

Category: Exemption

Agency: Department of Taxation

Description: The sale, furnishing or service of, and the storage, use or other consumption of, any matter used to produce domestic heat by burning, including, wood, coal, petroleum and gas are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 372.300

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	\$5,773,902.00
Fiscal Year Total:		\$5,773,902.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Expenditure Amount Explanation: The information was estimated using the U.S. Energy Information Administration (EIA) 2012 data for Nevada. The estimate does not include coal and petroleum. The expenditure amount is derived by calculating the total weighted sales per county, multiplying the amounts by the applicable county tax rate, and adding up the totals for each county.
Source: <http://www.eia.gov/state/seds/seds-data-fuel-prev.cfm?sid=NV>

2014 - Expenditure Explanation: The Federal data required to make the estimate for fiscal year 2014 is not available.

Tax Type: Sales and Use Tax

Expenditure Name: Exempt from sales tax for property sold to certain members of the Nevada National Guard and their families.

Category: Exemption

Agency: Department of Motor Vehicles

Department: Management Services and Programs

Description: The sale of tangible personal property to a member of the Nevada National Guard engaged in full-time National Guard duty as defined in 10 U.S.C. 101(d)(5) and has been called to active duty is exempted from Sales and Use Tax.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Nevada National Guard members and their family members.

NRS: 372.7281

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	12	\$26,226.00
Fiscal Year Total:	12	\$26,226.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	4	\$8,762.00
Fiscal Year Total:	4	\$8,762.00

Tax Type: Sales and Use Tax

Expenditure Name: Farm Machinery and Equipment.

Category: Exemption

Agency: Department of Taxation

Description: The sale, storage, use or other consumption of farm machinery and equipment are exempt from Sales and Use Tax.

Year Enacted: 2006

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Agriculture related Industry.

NRS: 372.281

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Food for human consumption.

Category: Exemption

Agency: Department of Taxation

Description: Food for human consumption are exempted from the taxes imposed by this chapter. Alcoholic Beverages, pet food, tonics and vitamins and prepared food are not included in the definition of food for human consumption.

Year Enacted: 1974

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: The General public.

NRS: 372.284

Summary of Amendments: [56.2:397:1955]—(Added in 1979. Proposed by the 1979 Legislature; adopted by the people at a special election on June 5, 1979, effective July 1, 1979. See Statutes of Nevada 1979, p. 409.)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	2750217	\$422,925,670.00
Fiscal Year Total:	2750217	\$422,925,670.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: The information was estimated using the United States Department of Agriculture (USDA) 2012 data for food-at-home expenditures in the United States and the Bureau of Economic Analysis (BEA) calculations of personal disposable income in the United States and Nevada.

Methodology: Total sales was derived by calculating the share of U.S. personal disposable income spent on food at home in CY 2012 multiplied by Nevada's personal disposable income in CY 2013. The expenditure amount is derived by calculating the total weighted sales per county, multiplying the amounts by the applicable county tax rate, and adding up the totals for each county.

Sources: <http://www.ers.usda.gov/data-products/food-expenditures.aspx> Table 2 -

Food at home: Total Sales in CY 2012,

<http://www.bea.gov> U.S. personal disposable income in CY 2012, Table 2.1

<http://www.bea.gov> Nevada personal disposable income in CY 2013, Table SA51-53.

2014 - Expenditure Explanation: The Federal data required to make the estimate for fiscal year 2014 is not available.

Tax Type: Sales and Use Tax

Expenditure Name: Fuel used to propel motor vehicle-Fuel consumed off public highways of this State.

Category: Exemption

Agency: Department of Taxation

Description: Special fuel users are exempted from the taxes imposed by this chapter the gross receipts from the sale and distribution of, and the storage, use or other consumption in this State of, any combustible gas, liquid or material of a kind used in an internal or combustion or diesel engine for the generation of power to propel a motor vehicle on the highways.

Year Enacted: 1996

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Special Fuel User.

NRS: 372.275

Summary of Amendments: [55:397:1955]

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Gas, electricity and water.

Category: Exemption

Agency: Department of Taxation

Description: The sales, furnishing or service of, and the storage, use or other consumption of, gas, electricity and water when delivered to consumers through mains, lines or pipes are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Facilitate utilities for General public

Who Benefits: General public.

NRS: 372.295

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	\$350,159,468.00
Fiscal Year Total:		\$350,159,468.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: The information was estimated using the U.S. Energy Information Administration (EIA) 2012 data for Nevada. The estimate does not include water. The expenditure amount is derived by calculating the total weighted sales per county, multiplying the amounts by the applicable county tax rate, and adding up the totals for each county.

Source: <http://www.eia.gov/state/seds/seds-data-fuel-prev.cfm?sid=NV>

2014 - Expenditure Explanation: The Federal data required to make the estimate for fiscal year 2014 is not available.

Tax Type: Sales and Use Tax

Expenditure Name: Loans or donations to United States, State, political subdivision or religious organization. **Category:** Exemption

Agency: Department of Taxation

Description: Loans or donations to various Government agencies and Non profit organization is exempt Sales and Use Tax.

Year Enacted: 1988

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: United State, State of Nevada, Political subdivisions, religious /eleemosynary organizations.

NRS: 372.327

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Manufactured homes and mobile homes.

Category: Exemption

Agency: Department of Taxation

Description: 40 percent of the sales and storage, use or other consumption of new manufactured homes and new mobile homes is exempt from Sales and Use Tax.

Year Enacted: 1988

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 372.316

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Meals and food products sold to students or teachers by school, organization of students or Parent-Teacher Association.

Category: Exemption

Agency: Department of Taxation

Description: The consumption of meals and food products for human consumption served by public or private schools, school districts, student organizations and Parent Teacher Associations to the students or teachers of a school are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Schools, Students, Parent Teacher Associations.

NRS: 372.285

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Newspapers.

Category: Exemption

Agency: Department of Taxation

Description: The sale, storage, use or other consumption in this State of, tangible personal property which becomes an ingredient or component part of any newspaper regularly issued are exempt from Sales and Use Tax.

Year Enacted: 1971

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 372.315

**Summary of
Amendments:** 1970

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Occasional sale.

Category: Exemption

Agency: Department of Taxation

Description: The occasional sale of tangible personal property is exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 372.320

Summary of No amendments

Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Partial abatement: Renewable energy facilities.

Category: Abatement

Agency: Department of Taxation

Description: Duration of abatement must be 3 years at a rate of 2.6 % on purchases of personal property.
The Nevada Energy Commissioner approves applications.

Year Enacted: 2009

Sunset Date: 6/30/2049

Purpose: Legislative intent not defined in Statue.

Who Benefits: Renewable energy facilities.

NRS: 701A.200 1(b)

Summary of Amendments: A 2009, 2010; 2011, 2073, 2896, 3481; 2013, 3427

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	66	\$33,510,132.28
Fiscal Year Total:	66	\$33,510,132.28

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	65	\$25,364,790.15
Fiscal Year Total:	65	\$25,364,790.15

Tax Type: Sales and Use Tax

Expenditure Name: Personal property sold by or to nonprofit organizations created for religious, charitable or educational purposes.

Category: Exemption

Agency: Department of Taxation

Description: The sale, storage or use and consumption of any tangible personal property in this State by or to a nonprofit organization is exempt from Sales and Use Tax.

Year Enacted: 1995

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Nonprofit Agencies.

NRS: 372.326

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	1727	Not Available
Fiscal Year Total:	1727	

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	2142	Not Available
Fiscal Year Total:	2142	

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Personal property used for performance of contract on public works executed before July 1, 1955. **Category:** Exemption

Agency: Department of Taxation

Description: The sale, storage, use or other consumption in this State of, tangible personal property used for the performance of a contract on public works executed prior to July 1, 1955 are exempt from Sales and Use Tax.

Year Enacted: 1955 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 372.305

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Personal property used for performance of written contract executed before March 29, 1955. **Category:** Exemption

Agency: Department of Taxation

Description: The sale, storage and use or other consumption in this State of tangible personal property used for the performance of a written contract entered into prior to March 29, 1955 are exempt from Sales and Use Tax.

Year Enacted: 1955 **Sunset Date:** None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public.

NRS: 372.310

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Proceeds of mines.

Category: Exemption

Agency: Department of Taxation

Description: The proceeds of mines which are subject to taxes levied pursuant to chapter 362 of NRS are exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Mining Industry.

NRS: 372.270

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Property which is shipped to a point outside of this state, pursuant to a sales contract. **Category:** Exemption

Agency: Department of Taxation

Description: Sales that are shipped to a point outside this state are exempt from the computation of Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Businesses.

NRS: 372.335

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis and medicine.

Category: Exemption

Agency: Department of Taxation

Description: Prosthetic devices, orthotic appliances, certain supports and casts, appliances, supplies relating to ostomy, products for hemodialysis and medicine are exempt from Sales and Use Tax.

Year Enacted: 1970

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: General public and medical professionals.

NRS: 372.283

Summary of Amendments: 1986, 1996

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Sale of certain medical devices to governmental entities.

Category: Exemption

Agency: Department of Taxation

Description: The Department shall exempt sales tax on the sale of a medical device to governmental entities.

Year Enacted: 2001

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Government Entities.

NRS: 372.7285

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Sale of personal property for shipment outside this State of certain motor vehicles, farm machinery, equipment and vessels. **Category:** Exemption

Agency: Department of Taxation

Description: The Department shall apply the exemption of Sales and Use Tax for the sale of tangible personal property delivered by the vendor to a forwarding agent for shipment out of State to include: The sale of a vehicle to a nonresident to whom a special movement permit has been issued by the DMV. The sale of farm machinery and equipment to a nonresident who will be delivering it out of State not later than 15 days after the sale. The sale of a vessel to a nonresident who will be delivering it out of State not later than 15 days after the sale.

Year Enacted: 1997

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Motor Vehicle Dealers.

NRS: 372.7263

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Sale to common carrier.

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from sales of tangible personal property to a common carrier, shipped by the seller via the purchasing carrier, to a point outside this state, is exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Logistics Industry.

NRS: 372.330

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Sale to United States, state or political subdivision. **Category:** Exemption

Agency: Department of Taxation

Description: The sale of any tangible personal property to various governmental agencies is exempt from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Federal and State agencies.

NRS: 372.325

**Summary of
Amendments:** 1996

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Textbooks sold within Nevada System of Higher Education-College of Southern Nevada.

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from the sale of textbooks sold within the University of Nevada System are exempted from the taxes imposed by this chapter.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Students and faculty members within the Nevada System of Higher Education.

NRS: 372.287

Summary of Amendments: [63.1:397:1955]—(Added in 1991. Proposed by the 1989 Legislature; adopted by the people at the 1990 general election, effective January 1, 1991. See Statutes of Nevada 1989, p. 821.)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	36629	\$738,715.20
Fiscal Year Total:	36629	\$738,715.20

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	35380	\$724,061.25
Fiscal Year Total:	35380	\$724,061.25

Tax Type: Sales and Use Tax

Expenditure Name: Textbooks sold within Nevada System of Higher Education—Great Basin College.

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from the sale of textbooks sold within the University of Nevada System are exempted from the taxes imposed by this chapter.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Students and faculty members within the Nevada System of Higher Education.

NRS: 372.287

Summary of Amendments: [63.1:397:1955]—(Added in 1991. Proposed by the 1989 Legislature; adopted by the people at the 1990 general election, effective January 1, 1991. See Statutes of Nevada 1989, p. 821.)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	4566	\$49,710.92
Fiscal Year Total:	4566	\$49,710.92

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	4444	\$51,993.75
Fiscal Year Total:	4444	\$51,993.75

Tax Type: Sales and Use Tax

Expenditure Name: Textbooks sold within Nevada System of Higher Education—Nevada State College.

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from the sale of textbooks sold within the University of Nevada System are exempted from the taxes imposed by this chapter.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Students and faculty members within the Nevada System of Higher Education.

NRS: 372.287

Summary of Amendments: [63.1:397:1955]—(Added in 1991. Proposed by the 1989 Legislature; adopted by the people at the 1990 general election, effective January 1, 1991. See Statutes of Nevada 1989, p. 821.)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	3346	\$8,318.96
Fiscal Year Total:	3346	\$8,318.96

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	3500	\$78,788.80
Fiscal Year Total:	3500	\$78,788.80

2013 - Expenditure Explanation: Barnes and Nobel opened the library at the College in May 2013.

Tax Type: Sales and Use Tax

Expenditure Name: Textbooks sold within Nevada System of Higher Education-Truckee Meadows Community College.

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from the sale of textbooks sold within the University of Nevada System are exempted from the taxes imposed by this chapter.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Students and faculty members within the University of Nevada system.

NRS: 372.287

Summary of Amendments: [63.1:397:1955]—(Added in 1991. Proposed by the 1989 Legislature; adopted by the people at the 1990 general election, effective January 1, 1991. See Statutes of Nevada 1989, p. 821.)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	16727	\$208,552.41
Fiscal Year Total:	16727	\$208,552.41

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	16017	\$222,119.94
Fiscal Year Total:	16017	\$222,119.94

Tax Type: Sales and Use Tax

Expenditure Name: Textbooks sold within Nevada System of Higher Education-University of Nevada Las Vegas.

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from the sale of textbooks sold within the University of Nevada System are exempted from the taxes imposed by this chapter.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Students and faculty members within the Nevada System of Higher Education.

NRS: 372.287

Summary of Amendments: [63.1:397:1955]—(Added in 1991. Proposed by the 1989 Legislature; adopted by the people at the 1990 general election, effective January 1, 1991. See Statutes of Nevada 1989, p. 821.)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	27848	\$543,415.84
Fiscal Year Total:	27848	\$543,415.84

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	28515	\$521,656.10
Fiscal Year Total:	28515	\$521,656.10

Tax Type: Sales and Use Tax

Expenditure Name: Textbooks sold within Nevada System of Higher Education-University of Nevada Reno.

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from the sale of textbooks sold within the University of Nevada System are exempted from the taxes imposed by this chapter.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Students and faculty members within the Nevada System of Higher Education.

NRS: 372.287

Summary of Amendments: [63.1:397:1955]—(Added in 1991. Proposed by the 1989 Legislature; adopted by the people at the 1990 general election, effective January 1, 1991. See Statutes of Nevada 1989, p. 821.)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	17006	\$807,127.76
Fiscal Year Total:	17006	\$807,127.76

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	18266	\$795,322.35
Fiscal Year Total:	18266	\$795,322.35

Tax Type: Sales and Use Tax

Expenditure Name: Textbooks sold within Nevada System of Higher Education—Western Nevada College.

Category: Exemption

Agency: Department of Taxation

Description: The gross receipts from the sale of textbooks sold within the University of Nevada System are exempted from the taxes imposed by this chapter.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Students and faculty members within the Nevada System of Higher Education.

NRS: 372.287

Summary of Amendments: [56.2:397:1955]—(Added in 1979. Proposed by the 1979 Legislature; adopted by the people at a special election on June 5, 1979, effective July 1, 1979. See Statutes of Nevada 1979, p. 409.)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	5525	\$62,593.77
Fiscal Year Total:	5525	\$62,593.77

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Other	5084	\$59,366.99
Fiscal Year Total:	5084	\$59,366.99

Tax Type: Sales and Use Tax

Expenditure Name: Tourism improvement District Pledge.

Category: Abatement

Agency: Department of Taxation

Description: Local government may create ordinance to pledge certain sales and use tax amounts to developers in a tourism improvement district.

Year Enacted: 2005

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Developers located in a tourism improvement district.

NRS: 271A.070

Summary of Amendments: A 2009, 2093; 2013, 2278, 2781.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	4	\$11,599,095.73
Fiscal Year Total:	4	\$11,599,095.73

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	4	\$11,886,370.43
Fiscal Year Total:	4	\$11,886,370.43

Tax Type: Sales and Use Tax

Expenditure Name: Trade in allowance.

Category: Subtraction

Agency: Department of Taxation

Description: The amount of any allowance against the selling price given by a retailer for the value of a used vehicle which is taken in trade on the purchase of another vehicle.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Purchaser of a vehicle.

NRS: 372.065

Summary of Amendments: [11:397:1955]—Amended in 2006. Proposed by the 2005 Legislature; adopted by the people at the 2006 General Election, effective January 1, 2007. See Statutes of Nevada 2005, p. 2493.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Transfer of property and motor vehicles to the State of Nevada and its unincorporated agencies and instrumentalities. Pursuant to certain agreements and to transfer of motor vehicle.

Category: Exemption

Agency: Department of Taxation

Description: The Department shall exempt Sales and Use Tax on the sale of tangible personal property to the State of Nevada and its entities and of any type of motor vehicle that is transferred to a state entity for its own use.

Year Enacted: 2001

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Government.

NRS: 372.7283

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Sales and Use Tax

Expenditure Name: Use tax: Property on which sales tax was paid.

Category: Exemption

Agency: Department of Taxation

Description: The storage, use or other consumption in this State of property, the gross receipts from the sale of which are required to be included in the measure of the sales tax is exempted from Sales and Use Tax.

Year Enacted: 1955

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Businesses and individuals.

NRS: 372.345

Summary of Amendments: No amendments

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business/Personal	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Tire Tax

Expenditure Name: Collection Allowance.

Category: Subtraction

Agency: Department of Taxation

Description: The seller shall retain 5 percent of the collected fee to cover his or her related administrative costs.

Year Enacted: 1993

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Government.

NRS: 444A.090 (2)

Summary of Amendments:

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	502	\$99,083.19
Fiscal Year Total:	502	\$99,083.19

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	604	\$96,785.00
Fiscal Year Total:	604	\$96,785.00

Tax Type: Tobacco Tax

Expenditure Name: Allowance of refund for certain taxes paid.

Category: Credit

Agency: Department of Taxation

Description: A refund or credit must be allowed for taxes paid upon products made from tobacco other than cigarettes, that are sold to The United States Government for the purposes of the Armed Forces and shipped to a point within Nevada to a place lawfully ceded to the United States Government for the purposes of the Armed Forces. This includes military bases, veterans hospitals, Indian reservations.

Year Enacted: 1991

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Military personnel, veterans, Tribal members.

NRS: 370.503

Summary of Amendments: Amended in the following year(s) 2009

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	23	\$1,682,609.54
Fiscal Year Total:	23	\$1,682,609.54

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	23	\$1,728,424.89
Fiscal Year Total:	23	\$1,728,424.89

Tax Type: Tobacco Tax

Expenditure Name: Collection Allowance.

Category: Subtraction

Agency: Department of Taxation

Description: A discount of .25 percent for the services rendered in collecting the tax for products made from tobacco, other than cigarettes, upon which the tax has been paid.

Year Enacted: 1983

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Other Tobacco Product wholesalers.

NRS: 370.490 (1)

Summary of Amendments: Amended in the following year(s): 1989, 2001, 2003, 2008, 2009

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	61	\$238,155.00
Fiscal Year Total:	61	\$238,155.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	61	\$228,115.20
Fiscal Year Total:	61	\$228,115.20

Tax Type: Tobacco Tax

Expenditure Name: Collection Allowance.

Category: Subtraction

Agency: Department of Taxation

Description: The Department allows the purchaser a discount of 0.25 percent against the amount of excise tax otherwise due for the services rendered in affixing cigarette revenue stamps or metered machine impressions to the cigarette packages.

Year Enacted: 1961

Sunset Date: None

Purpose: Legislative intent not defined in statute.

Who Benefits: Wholesalers.

NRS: 370.220

Summary of Amendments: NRS A 1961, 676; 1971, 1166; 1975, 1716; 1977, 786; 1983, 320; 1991, 2293; 2003, 20th Special Session, 19; 2008, 25th Special Session, 19; 2009, 2097)

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	61	\$238,155.00
Fiscal Year Total:	61	\$238,155.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	61	\$228,115.00
Fiscal Year Total:	61	\$228,115.00

Tax Type: Tobacco Tax

Expenditure Name: Tobacco products other than cigarettes are exempt if shipped out of state or exhibited at a trade show. **Category:** Exemption

Agency: Department of Taxation

Description: There is a tax upon the purchase or possession of other tobacco products (OTP) a tax of 30% of the wholesale price unless the OTP is shipped out of state or exhibited at a trade show.

Year Enacted: 1983

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Other Tobacco Product wholesalers.

NRS: 370.450 2(a)(b)

Summary of Amendments: Amended in the following year(s): 1997, 2001, 2003, 2007, 2008, 2009

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Business	Not Available	Not Available
Fiscal Year Total:		

2013 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

2014 - Expenditure Explanation: Exemptions/deductions are not required to be reported to the Department.

Tax Type: Tobacco Tax

Expenditure Name: Tribal Cigarette stamps.

Category: Exemption

Agency: Department of Taxation

Description: Cigarette's sold on qualified tribal land or by an Indian tribe or a member of a tribe for which the Department does not collect a state excise tax must bear a tribal stamp issued by the Department, which exempts the tribe from the excise tax.

Year Enacted: 1959

Sunset Date: None

Purpose: Legislative intent not defined in Statute.

Who Benefits: Tribes.

NRS: 370.170

Summary of Amendments: NRS A 1959, 116; 1961, 675; 1969, 1131; 1975, 1715; 1983, 709; 1985, 470; 2013, 2656.

Fiscal Year 2013 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	28	\$18,348,000.00
Fiscal Year Total:	28	\$18,348,000.00

Fiscal Year 2014 Expenditures		
Beneficiary Category	# Receiving Benefit	Expenditure Amount
Government	28	\$16,092,000.00
Fiscal Year Total:	28	\$16,092,000.00

